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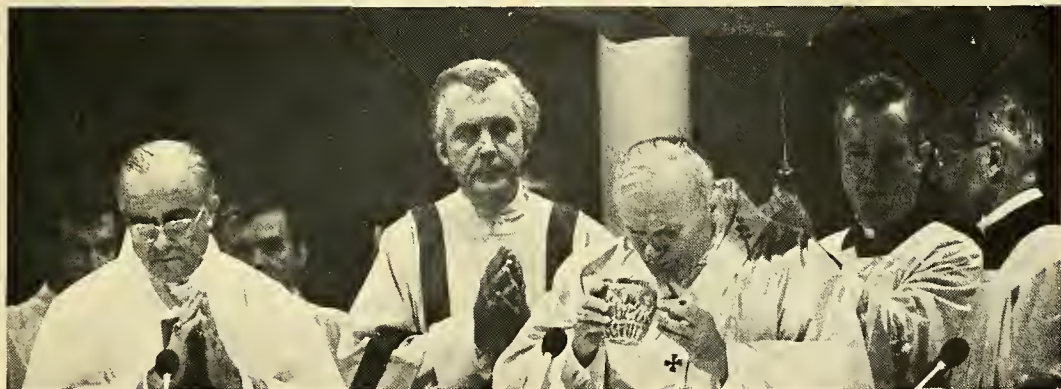


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ANNUAL FINANCIAL REPORT



CITY OF BOSTON & COUNTY OF SUFFOLK

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FISCAL YEAR ENDED
JUNE 30, 1979



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ANNUAL FINANCIAL REPORT

CITY OF BOSTON & COUNTY OF SUFFOLK

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FISCAL YEAR ENDED
JUNE 30, 1979

KEVIN H. WHITE, MAYOR

AUDITING DEPARTMENT
Walter W. Merrill
City Auditor

AUDITING DEPARTMENT
CITY OF BOSTON AND COUNTY OF SUFFOLK

To the Honorable Kevin H. White, Mayor of Boston, and Members of the City Council:

I am pleased to present the financial statements of the City of Boston and County of Suffolk for the year ended June 30, 1979. These statements have been audited by the firm of Coopers & Lybrand. The statements along with accompanying notes and the Auditor's report on examination are presented in Section I.

The City has continued to maintain its books substantially in accordance with procedures established by the Bureau of Accounts of the Department of Revenue of the Commonwealth. These procedures are designed to record the City's operations in relation to the appropriations, estimated receipts and tax revenues upon which the tax rate was established.

Detailed schedules of estimated and actual revenues, and of expenditures compared to appropriations are presented in Part II of the report along with reconciliations between these detailed schedules and the audited financial statements.

SUMMARY OF FISCAL 1979 OPERATIONS

The following summary of operations for the year is based on the city's statutory accounting system which varies in certain respects from generally accepted accounting principles:

General Fund. The total tax rate budget was \$739 million, an increase of 8½ percent over the prior year. The tax levy (net of reserve for abatements) was \$412 million; \$196 million represented State aid; \$92 million departmental revenues including \$56 million of hospital revenues; \$28 million Federal Revenue Sharing and Fiscal Assistance programs and \$11 million motor vehicle excise taxes. Tax collections, including collections on account of prior years, amounted to \$407 million. Tax title liens amounted to \$25 million.

The expenditure budget of \$739 million provided \$320, \$173, and \$32 million respectively for city, school, and county operations. Mandated expenditures amounted to \$177 million including \$74 million for debt service, \$61 million for retirement and \$42 million for State assessments primarily to cover the MBTA deficit. Appropriations to cover prior year deficits amounted to \$37 million.

Actual revenues exceeded estimates by approximately \$13 million. Expenditures exceeded budgets by approximately \$20 million resulting primarily from excess city expenditures of \$8 million in Police, Fire and Health and Hospitals Departments, \$8 million in the School Department and \$4 million in the County.

Of the excess expenditures, \$3 million was offset against the excess revenues mentioned above, \$2 million was offset against prior years' reserves for encumbrances which were not required, and \$15 million will be raised in fiscal 1980 taxes.

Actual expenditures were up to \$53 million over fiscal 1978, an increase of 8 percent. Expenditures were up 10 percent for the County, 5 percent for the City and 12 percent for the School Department.

Special Revenue Funds. The City received a total of \$150 million in Federal grants during the year and an additional \$20 million in grants from the State.

Revenue Sharing of \$27 million and Antirecession Fiscal Assistance of \$1 million were appropriated and expended in the General Fund budget for general City expenses. To conform to generally accepted accounting principles, these amounts were removed from the General Fund and accounted for as Special Revenue in the audited financial statements.

Community Development Block Grant funds received amounted to \$35 million while Comprehensive Employment Training Act (CETA) and related funds received amounted to \$39 million.

Other significant grants received included grants for school purposes of \$23 million and law enforcement grants of \$2 million.

Capital Project Funds. General obligation bonds in the amount of \$55 million were sold during the year. Principal capital projects expenditures included \$24 million for schools, \$7 million for the Lafayette Place garage, \$3 million for urban development, and \$2 million each for street lighting, public ways, and parks and recreation.

RECONCILIATION BETWEEN DETAILED SCHEDULES AND AUDITED STATEMENTS

The principal types of adjustments which have been made to bring the City's detailed records into conformance with generally accepted accounting principles (GAAP) as reflected in the audited statements are summarized below and in the schedules in Part II reconciling the detailed schedules therein with the audited statements. These adjustments can be summarized as follows:

1. An allowance for delinquent property taxes based upon estimated collectibility was established. The City previously, in accordance with statutory requirements, had set up each year a reserve for abatements. The amount of this reserve was added to the tax rate as an "overlay." When the overlay proved insufficient, an additional amount was raised in subsequent years' taxes. In addition, the City followed the statutory practice of establishing a 100 percent reserve against taxes on properties to which the City had taken title or possession. To conform to generally accepted accounting principles, these reserves have been combined into a single allowance which has been increased sufficiently to reflect estimated collectibility of the taxes involved.

2. The City has customarily maintained a 100 percent reserve against Motor Vehicle Excise Taxes. An allowance has now been established to reflect the amount estimated to be ultimately uncollectible.

3. Each year the City receives from the Commonwealth a reimbursement for pensions paid to retired teachers in the prior fiscal year. Although the reimbursement is used in the calculation of the tax rate of the year in which received, the amount of such reimbursement has been accrued as a reduction of expenditures of the prior year.

4. The City receives each year reimbursement from the Commonwealth for Debt Service for certain school construction loans. Under statutory provisions this reimbursement is reflected in the tax rate of the year in which it is received. However, since applicable Debt Service has been less than the amount of reimbursements, generally accepted accounting principles require that such portion of the reimbursement not actually used for Debt Service be set up as an asset in the Debt Service Fund until actually applied to school construction loans.

5. The City normally closes its expenditure and revenue accounting towards the end of July each year. Many departments of the City are slow in submitting invoices with the result that a substantial number of invoices are received after the year is closed. Insofar as the City's budgetary accounting is concerned, provision is made for these late invoices by setting up in the Reserve for Encumbrances all open purchase orders and contracts.

During the course of the Coopers & Lybrand audit which extended for several months beyond July, it was possible to record additional liabilities for goods and services received in the prior fiscal year but not paid until the subsequent year. This resulted in a significant shift between encumbrances and expenditures which, however, did not significantly affect the comparison of appropriations with expenditures on the statutory basis.

6. The City, under statutory accounting principles, has set up letters of credit from the Federal government as receivables and encumbered contracts against them. In accordance with generally accepted accounting principles, such receivables are not set up until earned by the incurring of reimbursable expenditures.

7. Commencing with the fiscal year ended June 30, 1978, the City is accruing and setting up in the Long-Term Obligation Group of Accounts the difference between retirement benefits earned on an actuarial basis and the City's contribution for retirement benefits on the pay-as-you-go basis. Judgments and claims, previously accounted for on a cash basis, are also being accrued.

8. In order to conform to generally accepted accounting principles, a Debt Service Fund has been established as well as a Health and Hospitals Enterprise Fund and a Long-Term Obligation Group of Accounts. The previous Water and Sewer Enterprise Fund was discontinued at the time of the formation of the separate Water and Sewer Commission, and the Cemetery Enterprise Fund has been reclassified as a component of the General Fund.

This annual report is being published several months late this year as a result of the audit of the City's financial statements by independent accountants. During the audit and subsequent to its completion on January 25, 1980, Auditing Department personnel have made adjustments to the City's books where required and reconciled the audited statements to records maintained on the statutory basis. It is contemplated that in future years, the closing of the City's books and completion of audited statements will be accomplished on a more timely basis.

Respectfully submitted,

WALTER W. MERRILL,

City Auditor and Auditor of the County of Suffolk.

**CITY OF BOSTON AND COUNTY OF SUFFOLK
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SECTION I
GENERAL PURPOSE FINANCIAL STATEMENTS
Year Ended June 30, 1979

**REPORT ON EXAMINATION OF FINANCIAL STATEMENTS
BY CERTIFIED PUBLIC ACCOUNTANTS**

TO THE HONORABLE MAYOR OF THE CITY OF BOSTON:

We have examined the financial statements of the General, Special Revenue, Debt Service, Capital Projects and Health and Hospitals' Enterprise Funds and the General Long-term Obligations Account Group of The City of Boston as of June 30, 1979 and 1978 and for the years then ended. Except as explained in the fifth and sixth paragraphs of this report, our examinations were made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The City has not maintained records of the cost of its general fixed assets and, therefore, a Statement of General Fixed Assets is not presented in the accompanying financial statements as required by generally accepted accounting principles.

The City maintains records of its Trust Funds on the basis of the various fiscal years stipulated in the trust instruments. The fiscal year financial statements of certain trust funds, whose resources aggregated approximately five percent of total trust resources as of June 30, 1979 and 1978, are examined annually by various certified public accountants. The financial statements of the State-Boston Retirement System, whose resources aggregated eighty-eight percent and eighty-seven percent of total trust resources as of June 30, 1979 and 1978, respectively, are examined periodically by the Commissioner of Insurance of the Commonwealth of Massachusetts. Accordingly, the financial statements of the Trust Funds as of June 30, 1979 and 1978 and for the years then ended are not presented in the accompanying financial statements as required by generally accepted accounting principles.

Approximately \$12 million and \$10 million of the Health and Hospitals' Enterprise Fund's patients' accounts receivable, net of allowance for uncollectible amounts, as of June 30, 1979 and 1978, respectively, consist of amounts which arose from services rendered during the years ended June 30, 1976 through June 30, 1979, realization of which is dependent upon the outcome of future settlements with the Department of Public Welfare of the Commonwealth of Massachusetts. Because of the nature of the judgments involved and the limited number of settlements that have occurred for services rendered in years ended prior to July 1, 1975, we are unable to satisfy ourselves as to the realizability of the Health and Hospitals' Enterprise Fund's welfare patients' accounts receivable as of July 1, 1977 and June 30, 1978 and 1979, and the related provisions for uncollectible amounts for the years ended June 30, 1979 and 1978.

The Health and Hospitals' Enterprise Fund's Statements of Revenues, Expenses, Operating Transfers and Accumulated Deficit reflects \$20,409,728 and \$19,293,194 of services provided to patients without financial support and City employees for the years ended June 30, 1979 and 1978, respectively. The amount of such services has been estimated by management. Because of the inherent limitations of the estimation process, we are unable to satisfy ourselves as to the amounts reported for services to patients without financial support and the provisions for uncollectible amounts for the years ended June 30, 1979 and 1978.

As more fully described in Note 2 to the financial statements, budgetary control over certain grants accounted for in Special Revenue Funds is maintained on the basis of the fiscal periods of the grants. Accordingly, Budgetary Basis Statements of Revenues, Expenditures and Encumbrances — Budget and Actual for Special Revenue Funds other than Federal Revenue Sharing and Antirecession Fiscal Assistance for the years ended June 30, 1979 and 1978 are not presented as required by generally accepted accounting principles.

The City has numerous actions pending against it involving denial of real estate tax abatement applications. Since adverse decisions involving the constitutionality of legislation providing for the calculation of taxpayers' abatements on the basis of an equalized tax rate and the basis for abatement decisions rendered by the Appellate Tax Board, both as more fully described in Note 14, could have a substantial financial impact on the City, we are unable to satisfy ourselves as to the adequacy of the \$14.4 million and \$14.3 million provisions for tax abatement refunds the City has made in its financial statements as of June 30, 1979 and 1978, respectively.

As disclosed in Note 15, a decision adverse to the City has been rendered in respect to the retroactive effect of the legislation referred to in the preceding paragraph. The City will pursue such additional legal courses of action which may be available to it.

In our report dated March 3, 1979, our opinion on the 1978 financial statements was qualified as being except for the effects on the 1978 financial statements of such adjustments, if any, as might have been required had the City completed preparation of an inventory of real estate tax abatement claims and an assessment of its loss exposure. As explained in Note 3, the City has restated its 1978 financial statements to give effect to the adjustments determined as a result of the subsequent completion of the inventory and assessment of loss. Accordingly, our present opinion on the 1978 financial statements as presented herein, is different from that expressed in our previous report.

In our opinion, except for the effects, if any, of the matters referred to in the fifth and sixth paragraphs of this report and subject to any adjustments to the financial statements which may result from ultimate resolution of the uncertainties referred to in the fourth and seventh paragraphs of this report, the accompanying financial statements present fairly the financial position of the General, Special Revenue, Debt Service, Capital Projects and Health and Hospitals' Enterprise Funds and the General Long-term Obligations Account Group of the City of Boston as of June 30, 1979 and 1978 and the results of operations of such funds and changes in financial position of the Health and Hospitals' Enterprise Fund for the years then ended, in conformity with generally accepted accounting principles applied on a consistent basis.

COOPERS & LYBRAND

Boston, Massachusetts
January 25, 1980,
except for the third to
last paragraph of this
report and Note 15, as
to which the date is
June 19, 1980.

THE CITY OF BOSTON
ALL FUND TYPES AND GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP
COMBINED BALANCE SHEET (Notes 1 and 11)
June 30, 1979

Exhibit A

	Governmental Fund Types				Proprietary Fund Type Health and Hospitals' Enterprise	Account Group General Long-term Obligations	Interfund Eliminations	Combined Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects				
Assets:								
Cash and cash equivalents	\$ 42,664,889	\$ 568,695	\$ 254,313	\$ 17,761,289	\$ 21,391			\$ 61,270,577
Investments (Note 4)			10,554,702					10,554,702
Delinquent real and personal property taxes receivable less allowance for doubtful amounts of \$96,271,479	52,787,561							52,787,561
Motor vehicle excise taxes receivable less allowance for doubtful amounts of \$27,640,687	5,986,693							5,986,693
Accounts receivable (Note 5)	4,654,674				34,358,762			39,013,436
Due from other funds	3,366,391	1,364,365	36,777,938	337,994	5,702,453		\$(47,549,141)	
Due from federal government		27,908,951						27,908,951
Due from state government	17,228,998	3,734,151						20,963,149
Inventories (Note 6)					1,133,527			1,133,527
Current assets					41,216,133			
Due from Trustees of Health and Hospitals of the City of Boston, Inc. (Note 11)					1,950,211			1,950,211
Property, plant and equipment (Note 7)					90,498,712			90,498,712
Amounts Available in Debt Service Funds						\$ 46,825,321	(46,825,321)	
Amounts to be Provided for Retirement of General Long-term Obligations by:								
City						455,978,816		455,978,816
State						135,064,138		135,064,138
Total assets, amounts available in Debt Service Funds and amounts to be pro- vided for retire- ment of general long-term obligations	<u>\$126,689,206</u>	<u>\$33,576,162</u>	<u>\$47,586,953</u>	<u>\$18,099,283</u>	<u>\$133,665,056</u>	<u>\$637,868,275</u>	<u>\$(94,374,462)</u>	<u>\$903,110,473</u>
Liabilities:								
Warrants and accounts payable	37,625,414	10,563,969		7,224,693	3,706,772			59,120,848
Advances from Department of Public Welfare					8,524,420			8,524,420
Due to Trust Funds	677,532							677,532
Due to other funds	42,138,718	1,377,210		3,944,464	88,749		(47,549,141)	
Due to state government				112,701				112,701
Accrued liabilities	13,029,662		153,924		6,131,997			19,315,583
Matured interest payable			351,708					351,708
Current liabilities					18,451,938			
Accrued judgments and claims (Note 14)	12,020,000			2,550,000		19,215,000		33,785,000
Accrued retirement costs					16,026,458	91,444,775		107,471,233
General obligation bonds payable (Note 10)			256,000			527,208,500		527,464,500
Total liabilities	<u>105,491,326</u>	<u>11,941,179</u>	<u>761,632</u>	<u>13,831,858</u>	<u>34,478,396</u>	<u>637,868,275</u>	<u>(47,549,141)</u>	<u>756,823,525</u>
Commitments and Contingencies (Notes 11, 13 and 14)								
Fund Equity:								
Contributed capital (Note 8)					142,170,521			142,170,521
Accumulated deficit					(42,983,861)			(42,983,861)
Fund balances:								
Reserved for encumbrances (Note 2)	14,751,366	15,877,926		29,924,747				60,554,039
Unreserved:								
Designated for specific capital projects				(25,657,322)				(25,657,322)
Designated for debt service			46,825,321				(46,825,321)	
Undesignated	6,446,514	5,757,057						12,203,571
Total fund equity	<u>21,197,880</u>	<u>21,634,983</u>	<u>46,825,321</u>	<u>4,267,425</u>	<u>99,186,660</u>		<u>(46,825,321)</u>	<u>146,286,948</u>
Total liabilities and fund equity	<u>\$126,689,206</u>	<u>\$33,576,162</u>	<u>\$47,586,953</u>	<u>\$18,099,283</u>	<u>\$133,665,056</u>	<u>\$637,868,275</u>	<u>\$(94,374,462)</u>	<u>\$903,110,473</u>

The accompanying notes are an integral part of the financial statements.

THE CITY OF BOSTON
ALL FUND TYPES AND GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP
COMBINED BALANCE SHEET (Notes 1 and 11)
June 30, 1978

	Governmental Fund Types				Proprietary Fund Type Health and Hospitals' Enterprise	Account Group General Long-term Obligations	Interfund Eliminations	Combined Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects				
Assets:								
Cash and cash equivalents	\$21,568,242	\$ 5,152,756	\$ 252,366	\$12,578,130	\$ 107,518			\$ 39,659,012
Investments (Note 4)			10,645,886					10,645,886
Delinquent real and personal property taxes receivable less allowance for doubtful amounts of \$116,089,174	25,972,499							25,972,499
Motor vehicle excise taxes receivable less allowance for doubtful amounts of \$21,294,205	4,079,932							4,079,932
Accounts receivable (Note 5)	2,325,717				27,085,197			29,410,914
Due from other funds	4,341,960	5,472,278	39,933,910		7,253,763		\$ (57,001,911)	
Due from federal government		18,385,713						18,385,713
Due from state government	16,386,260	5,999,172						22,385,432
Inventories (Note 6)					1,061,610			1,061,610
Advances to Boston Redevelopment Authority				1,500,000				1,500,000
Current assets					35,508,088			
Due from Trustees of Health and Hospitals of the City of Boston, Inc. (Note 11)					2,081,170			2,081,170
Property, plant and equip- ment (Note 7)					92,423,439			92,423,439
Amounts Available in Debt Service Funds						\$ 50,224,930	(50,224,930)	
Amounts to be Provided for Retirement of General Long-term Obligations by:								
City						366,802,103		366,802,103
State						158,301,617		158,301,617
Total assets, amounts available in Debt Service Funds and amounts to be pro- vided for retire- ment of general long-term obligations	<u>\$74,674,610</u>	<u>\$35,009,919</u>	<u>\$50,832,162</u>	<u>\$14,078,130</u>	<u>\$130,012,697</u>	<u>\$575,328,650</u>	<u>\$(107,226,841)</u>	<u>\$772,709,327</u>
Liabilities:								
Warrants and accounts payable	19,702,204	6,080,416		14,998,985	5,019,983			45,801,588
Advances from Department of Public Welfare					3,266,422			3,266,422
Due to Trust Funds	2,033,397							2,033,397
Due to other funds	50,638,724	4,164,043		2,199,144			(57,001,911)	
Due to state government				112,701				112,701
Accrued liabilities	19,746,628				10,186,075			29,932,703
Matured interest payable			266,232					266,232
Current liabilities					18,472,480			
Accrued judgments and claims (Note 14)	4,485,000			2,700,000		16,250,000		23,435,000
Accrued retirement costs					9,024,849	48,575,150		57,599,999
General obligation bonds payable (Note 10)			341,000			510,503,500		510,844,500
Total liabilities	<u>96,605,953</u>	<u>10,244,459</u>	<u>607,232</u>	<u>20,010,830</u>	<u>27,497,329</u>	<u>575,328,650</u>	<u>(57,001,911)</u>	<u>673,292,542</u>
Commitments and Contingencies (Notes 11, 13 and 14)								
Fund Equity:								
Contributed capital (Note 8)					139,121,831			139,121,831
Accumulated deficit					(36,606,463)			(36,606,463)
Fund balances (deficits):								
Reserved for encumbrances (Note 2)	13,121,691	11,323,293		34,718,306				59,163,290
Unreserved:								
Designated for specific capital projects				(40,651,006)				(40,651,006)
Designated for debt service			50,224,930				(50,224,930)	
Undesignated	(35,053,034)	13,442,167						(21,610,867)
Total fund equity	<u>(21,931,343)</u>	<u>24,765,460</u>	<u>50,224,930</u>	<u>(5,932,700)</u>	<u>102,515,368</u>		<u>(50,224,930)</u>	<u>99,416,785</u>
Total liabilities and fund equity	<u>\$74,674,610</u>	<u>\$35,009,919</u>	<u>\$50,832,162</u>	<u>\$14,078,130</u>	<u>\$130,012,697</u>	<u>\$575,328,650</u>	<u>\$(107,226,841)</u>	<u>\$772,709,327</u>

The accompanying notes are an integral part of the financial statements.

THE CITY OF BOSTON
ALL GOVERNMENTAL FUND TYPES
STATEMENTS OF REVENUES, EXPENDITURES, OPERATING TRANSFERS, PROCEEDS OF GENERAL OBLIGATION BONDS
AND CHANGES IN FUND EQUITY (Notes 1 and 11)
for the year ended June 30, 1979

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Combined Total (Memorandum Only)</u>
Revenues:					
Local:					
Real and personal property taxes	\$409,891,525				\$409,891,525
Motor vehicle excise taxes	18,225,344				18,225,344
Payments in lieu of taxes	16,243,852				16,243,852
Licenses and permits	3,905,500				3,905,500
Fines and forfeits	8,593,599				8,593,599
Rents	3,476,150				3,476,150
Interest	7,379,097	\$ 321,776	\$ 95,215		7,796,088
Departmental charges and miscellaneous	10,944,523		3,633,828	\$ 167,725	14,746,076
Total local revenues	478,659,590	321,776	3,729,043	167,725	482,878,134
Intergovernmental:					
Federal	3,566,045	164,775,433		128,694	168,470,172
State	165,128,974	12,792,401	1,937,707	646,754	180,505,836
Massachusetts Port Authority	3,500,000				3,500,000
Boston Water and Sewer Commission (Note 10)			1,961,036		1,961,036
Total intergovernmental revenues	172,195,019	177,567,834	3,898,743	775,448	354,437,044
Total revenues	650,854,609	177,889,610	7,627,786	943,173	837,315,178
Expenditures:					
Current operations:					
City:					
General government	34,083,589	3,607,190			37,690,779
Public safety	89,685,514	18,833,697			108,519,211
Inspection	4,397,146				4,397,146
Public works	26,837,733	130,000			26,967,733
Veterans' services	2,959,987				2,959,987
Libraries	9,903,670	1,513,163			11,416,833
Parks and recreation	8,541,320	599,604			9,140,924
Community development	154,136	30,286,176			30,440,312
Human services	2,315,956	59,164,078			61,480,034
Miscellaneous	7,886,128				7,886,128
Schools	197,132,802	34,642,574			231,775,376
County	34,682,339	3,705			34,686,044
Retirement costs (Note 12)	73,477,978				73,477,978
Other employee benefits (Note 12)	6,173,558				6,173,558
Judgments and claims	11,469,135				11,469,135
Metropolitan district and Massachusetts					
Bay Transportation Authority assessments	41,555,728				41,555,728
Interest (Note 9)	3,398,935			1,263,999	4,662,934
Acquisition of general fixed assets	4,534,950	19,969,794		44,607,160	69,111,904
General obligation bonds' debt service:					
Principal retirement (Note 10)			38,295,000		38,295,000
Interest (Note 10)			32,970,115		32,970,115
Total expenditures	559,190,604	168,749,981	71,265,115	45,871,159	845,076,859
Excess (deficiency) of revenues over expenditures	91,664,005	9,139,629	(63,637,329)	(44,927,986)	(7,761,681)
Operating Transfers From:					
Special Revenue Funds	1,500,000				1,500,000
General Fund			60,237,720		60,237,720
Total operating transfers from other funds:	1,500,000		60,237,720		61,737,720
Operating Transfers To:					
Debt Service Funds	60,237,720				60,237,720
General Fund		1,500,000			1,500,000
Health and Hospitals' Enterprise Fund (Note 12)	21,526,332	10,770,106			32,296,438
Total operating transfers to other funds	81,764,052	12,270,106			94,034,158
Proceeds of General Obligation Bonds				55,128,111	55,128,111
Excess (deficiency) of revenues over expenditures, operating transfers and proceeds of general obligation bonds	11,399,953	(3,130,477)	(3,399,609)	10,200,125	15,069,992
Fund equity (deficit), beginning of year	(21,931,343)	24,765,460	50,224,930	(5,932,700)	47,126,347
Transfers To General Long-Term Obligations					
Account Group:					
Accrued retirement costs	26,804,270				26,804,270
Accrued judgments and claims	4,925,000				4,925,000
Net transfers to general long-term obligations account group	31,729,270				31,729,270
Fund equity, end of year	\$ 21,197,880	\$ 21,634,983	\$ 46,825,321	\$ 4,267,425	\$ 93,925,609

The accompanying notes are an integral part of the financial statements.

THE CITY OF BOSTON
ALL GOVERNMENTAL FUND TYPES
STATEMENTS OF REVENUES, EXPENDITURES, OPERATING TRANSFERS, PROCEEDS OF GENERAL OBLIGATION BONDS
AND CHANGES IN FUND EQUITY (Notes 1 and 11)
for the year ended June 30, 1978

	General	Special Revenue	Debt Service	Capital Projects	Combined Total (Memorandum Only)
Revenues:					
Local:					
Real and personal property taxes	\$417,700,994				\$417,700,994
Motor vehicle excise taxes	10,528,744				10,528,744
Payments in lieu of taxes	647,639				647,639
Licenses and permits	3,409,456				3,409,456
Fines and forfeits	8,076,151				8,076,151
Rents	3,848,690				3,848,690
Interest	1,845,675	\$ 274,749	\$ 164,705		2,285,129
Departmental charges and miscellaneous	12,300,279		3,803,464	\$ 100,000	16,203,743
Total local revenues	458,357,628	274,749	3,968,169	100,000	462,700,546
Intergovernmental:					
Federal		140,436,559		890,945	141,327,504
State	115,202,440	11,257,699	6,732,779	49,762	133,242,680
Boston Water and Sewer Commission (Note 10)			2,092,734		2,092,734
Total intergovernmental revenues	115,202,440	151,694,258	8,825,513	940,707	276,662,918
Total revenues	573,560,068	151,969,007	12,793,682	1,040,707	739,363,465
Expenditures:					
Current operations:					
City:					
General government	28,632,691	341,431			28,974,122
Public safety	84,386,179	20,791,320			105,177,499
Inspection	1,797,740				1,797,740
Public works	35,253,379	811,082			36,064,461
Veterans' services	3,094,293				3,094,293
Libraries	9,191,972	1,567,600			10,759,572
Parks and recreation	8,488,844	483,960			8,972,804
Community development	745,748	30,515,166			31,260,914
Human services	268,495	40,413,767			40,682,262
Miscellaneous	210,274				210,274
Schools	174,615,959	32,480,004			207,095,963
County	32,041,824	23,569			32,065,393
Retirement costs (Note 12)	66,546,546				66,546,546
Other employee benefits (Note 12)	20,937,377				20,937,377
Judgments and claims	6,547,725				6,547,725
Metropolitan district and Massachusetts Bay Transportation Authority assessments	38,531,874				38,531,874
Interest (Note 9)	1,117,966			154,000	1,271,966
Acquisition of general fixed assets	3,427,109	8,949,372		51,062,548	63,439,029
General obligation bonds' debt service:					
Principal retirement (Note 10)			37,730,000		37,730,000
Interest (Note 10)			32,544,206		32,544,206
Total expenditures	515,835,995	136,377,271	70,274,206	51,216,548	773,704,020
Excess (deficiency) of revenues over expenditures	57,724,073	15,591,736	(57,480,524)	(50,175,841)	(34,340,556)
Operating Transfers From:					
Special Revenue Funds	1,500,000				1,500,000
Debt Service Funds	6,678,783				6,678,783
General Fund			63,384,844	280,000	63,664,844
Total operating transfers from other funds	8,178,783		63,384,844	280,000	71,843,627
Operating Transfers To:					
Debt Service Funds	63,384,844				63,384,844
Capital Projects Fund	280,000				280,000
General Fund		1,500,000	6,678,783		8,178,783
Health and Hospitals' Enterprise Fund (Note 12)	22,825,213	12,910,105			35,735,318
Total operating transfers to other funds	86,490,057	14,410,105	6,678,783		107,578,945
Proceeds of General Obligation Bonds				65,101,318	65,101,318
Excess (deficiency) of revenues over expenditures, operating transfers and proceeds of general obligation bonds	(20,587,201)	1,181,631	(774,463)	15,205,477	(4,974,556)
Fund equity (deficit), beginning of year, as previously reported	(22,635,542)	23,583,829	41,827,643	(21,138,177)	21,637,753
Restatements (Note 3)	(9,171,750)		9,171,750		
As restated	(31,807,292)		50,999,393		
Transfers To General Long-term Obligations					
Account Group:					
Accrued retirement costs	26,863,150				26,863,150
Accrued judgments and claims	3,600,000				3,600,000
Net transfers to general long-term obligations account group	30,463,150				30,463,150
Fund equity (deficit), end of year	\$(21,931,343)	\$ 24,765,460	\$50,224,930	\$(5,932,700)	\$ 47,126,347

The accompanying notes are an integral part of the financial statements.

THE CITY OF BOSTON
GENERAL FUND - BUDGETARY BASIS
STATEMENT OF REVENUES, EXPENDITURES AND ENCUMBRANCES -
BUDGET AND ACTUAL (Notes 2 and 11)
for the year ended June 30, 1979

	Original Budget	Final Budget	Actual	Variances Favorable (Unfavorable)
Revenues:				
Real and personal property taxes	\$411,605,607	\$411,605,607	\$411,877,525	\$ 271,918
Motor vehicle excise taxes	10,925,289	10,925,289	12,238,651	1,313,362
Departmental and other revenues	91,064,346	91,187,947	111,338,134	20,150,187
State	195,819,759	195,819,759	194,627,924	(1,191,835)
Transfers from other funds	29,215,000	29,215,000	29,215,000	-
Total revenues	738,630,001	738,753,602	759,297,234	20,543,632
Expenditures and Encumbrances:				
City:				
General government	35,946,700	36,265,700	38,452,087	(2,186,387)
Public safety	106,960,787	106,960,787	113,170,989	(6,210,202)
Inspection	1,808,476	1,808,476	1,889,872	(81,396)
Public works	29,257,309	29,257,309	29,770,095	(512,786)
Health and hospitals	74,393,499	74,393,499	76,524,193	(2,130,694)
Veterans' services	3,910,160	3,910,160	3,031,286	878,874
Libraries	9,417,430	9,417,430	9,920,959	(503,529)
Parks and recreation	8,767,585	8,767,585	9,591,695	(824,110)
Miscellaneous	49,300,887	34,563,234	41,227,358	(6,664,124)
Schools	172,581,347	187,000,000	199,282,790	(12,282,790)
County	32,089,882	32,089,882	36,356,040	(4,266,158)
Debt requirements	74,181,453	74,305,054	73,047,483	1,257,571
Contributions to retirement funds	60,665,839	60,665,839	61,395,839	(730,000)
State assessments	1,813,366	1,813,366	1,555,513	257,853
Metropolitan district assessments	4,418,757	4,418,757	4,390,939	27,818
Massachusetts Bay Transportation Authority assessment	35,698,000	35,698,000	35,609,276	88,724
Total expenditures and encumbrances	701,211,477	701,335,078	735,216,414	(33,881,336)
Excess of revenues over expenditures and encumbrances	\$ 37,418,524	\$ 37,418,524	\$ 24,080,820	\$ (13,337,704)

The accompanying notes are an integral part of the financial statements.

THE CITY OF BOSTON
GENERAL FUND - BUDGETARY BASIS
STATEMENT OF REVENUES, EXPENDITURES AND ENCUMBRANCES -
BUDGET AND ACTUAL (Notes 2 and 11)
for the year ended June 30, 1978

	Original Budget	Final Budget	Actual	Variances Favorable (Unfavorable)
Revenues:				
Real and personal property taxes	\$412,529,817	\$412,529,817	\$412,710,331	\$ 180,514
Motor vehicle excise taxes	12,120,982	12,120,982	11,175,811	(945,171)
Departmental and other revenues	92,559,573	92,954,567	87,439,262	(5,515,305)
State	132,352,434	132,352,434	132,880,836	528,402
Transfers from other funds	31,054,410	31,054,410	31,054,410	
Total revenues	680,617,216	681,012,210	675,260,650	(5,751,560)
Expenditures and Encumbrances:				
City:				
General government	29,096,762	31,767,094	30,305,890	1,461,204
Public safety	95,402,999	100,357,937	106,250,526	(5,892,589)
Inspection	1,642,276	1,710,776	1,815,420	(104,644)
Public works	26,075,000	26,575,000	24,277,557	2,297,443
Health and hospitals	68,100,000	68,480,000	74,957,800	(6,477,800)
Veterans' services	3,390,509	3,145,109	3,124,372	20,737
Libraries	8,510,700	8,917,102	9,183,349	(266,247)
Parks and recreation	7,835,942	8,035,942	8,799,272	(763,330)
Miscellaneous	45,619,200	35,469,200	47,706,547	(12,237,347)
Schools	168,600,000	172,600,000	179,733,030	(7,133,030)
County	28,330,420	29,201,425	32,035,065	(2,833,640)
Debt requirements	73,549,666	70,288,883	68,345,569	1,943,314
Contributions to retirement funds	54,522,617	54,522,617	54,522,617	
State assessments	1,912,072	1,912,072	1,970,560	(58,488)
Metropolitan district assessments	3,650,921	3,650,921	3,952,326	(301,405)
Massachusetts Bay Transportation Authority assessment	32,779,000	32,779,000	32,608,988	170,012
Total expenditures and encumbrances	649,018,084	649,413,078	679,588,888	(30,175,810)
Excess (deficiency) of revenues over expenditures and encumbrances	\$ 31,599,132	\$ 31,599,132	\$ (4,328,238)	\$ (35,927,370)

The accompanying notes are an integral part of the financial statements.

Exhibit G

THE CITY OF BOSTON
HEALTH AND HOSPITALS' ENTERPRISE FUND
STATEMENTS OF REVENUES, EXPENSES, OPERATING TRANSFERS AND
ACCUMULATED DEFICIT (Notes 1 and 11)
for the years ended June 30, 1979 and 1978

	<u>1979</u>	<u>1978</u>
<u>Gross Revenues from Services to Patients:</u>		
Room and care	\$ 50,934,231	\$39,234,886
Clinics	15,712,932	11,709,694
Special services	<u>36,345,078</u>	<u>28,432,158</u>
Gross revenues from services to patients	<u>102,992,241</u>	<u>79,376,738</u>
<u>Deductions from Gross Patient Revenues:</u>		
Estimated contractual allowances	16,648,766	4,132,313
Provision for uncollectible amounts	<u>6,119,914</u>	<u>4,107,299</u>
Total deductions from gross patient revenues	<u>22,768,680</u>	<u>8,239,612</u>
Net revenues from services to patients	80,223,561	71,137,126
<u>Other Operating Revenues:</u>	<u>2,253,929</u>	<u>2,178,718</u>
Total net revenues	<u>82,477,490</u>	<u>73,315,844</u>
<u>Patient Service Expenses:</u>		
Salaries, wages and fringe benefits - regular employees (Note 12)	43,630,927	45,183,068
Salaries and wages - CETA employees	1,020,106	1,410,105
Professional fees	8,164,368	7,450,526
Pay-as-you-go retirement costs (Note 12)	6,883,391	6,999,697
Provision for accrued retirement costs (Note 12)	6,515,609	8,489,029
Materials and supplies	7,721,779	6,870,176
Administrative and general (Note 12)	9,222,016	9,028,897
Interest (Note 12)	2,631,149	2,630,973
Depreciation	<u>4,099,228</u>	<u>3,670,750</u>
Total patient service expenses	<u>89,888,573</u>	<u>91,733,221</u>
Loss from services to patients	<u>7,411,083</u>	<u>18,417,377</u>
<u>Other Operations Requiring Assistance Subsidies (Note 12):</u>		
Community services, special programs and real estate operations	10,853,026	10,911,528
Services provided to patients without financial support and City employees	<u>20,409,728</u>	<u>19,293,194</u>
Total other operations requiring assistance subsidies	<u>31,262,754</u>	<u>30,204,722</u>
	<u>38,673,837</u>	<u>48,622,099</u>
<u>Operating Transfers From (Note 12):</u>		
General Fund	21,526,333	22,920,854
Special Revenue Funds	<u>10,770,106</u>	<u>12,910,105</u>
Total operating transfers	<u>32,296,439</u>	<u>35,830,959</u>
Loss	6,377,398	12,791,140
Accumulated deficit, beginning of year	<u>36,606,463</u>	<u>23,815,323</u>
Accumulated deficit, end of year	<u>\$ 42,983,861</u>	<u>\$36,606,463</u>

The accompanying notes are an integral part of the financial statements.

THE CITY OF BOSTON

Exhibit H

HEALTH AND HOSPITALS' ENTERPRISE FUND

STATEMENTS OF CHANGES IN FINANCIAL POSITION (Notes 1 and 11)
for the years ended June 30, 1979 and 1978

	<u>1979</u>	<u>1978</u>
<u>Financial Resources Acquired From:</u>		
Increase in accrued retirement costs	\$ 7,001,609	\$ 9,024,849
Contributed capital (Note 12)	3,048,690	14,631,754
Decrease in due from Trustees of Health and Hospitals of the City of Boston, Inc. (Note 11)	<u>130,959</u>	<u> </u>
Total sources	<u>10,181,258</u>	<u>23,656,603</u>
<u>Financial Resources Used For:</u>		
Operations:		
Loss	6,377,398	12,791,140
Less, depreciation which does not require resources in the year	<u>4,837,873</u>	<u>4,492,932</u>
Used for operations	1,539,525	8,298,208
Property, plant and equipment acquisitions	2,913,146	14,767,297
Increase in due from Trustees of Health and Hospitals of the City of Boston, Inc. (Note 11)	<u> </u>	<u>345,186</u>
Total uses	<u>4,452,671</u>	<u>23,410,691</u>
Increase in working capital	<u>\$ 5,728,587</u>	<u>\$ 245,912</u>
<u>Increases (Decreases) in Components of Working Capital:</u>		
Cash	(86,127)	(188,505)
Accounts receivable	7,273,565	(3,867,742)
Due from other funds	(1,551,300)	4,419,608
Inventories	71,917	71,640
Warrants, accounts payable and advances from Department of Public Welfare	(3,944,787)	1,390,655
Due to other funds	(88,749)	<u> </u>
Accrued liabilities	<u>4,054,068</u>	<u>(1,579,744)</u>
Increase in working capital	<u>\$ 5,728,587</u>	<u>\$ 245,912</u>

The accompanying notes are an integral
part of the financial statements.

THE CITY OF BOSTON
NOTES TO FINANCIAL STATEMENTS

21

1. Summary of Significant Accounting Policies:

A summary of significant accounting policies employed in preparation of the financial statements follows.

Financial Statements

The accompanying financial statements present the financial position of various funds and the Long-term Obligations Account Group of the City of Boston, including the School Committee and the County of Suffolk, as of June 30, 1979 and 1978 and the results of operations of such funds and changes in financial position of the Health and Hospitals' Enterprise Fund for the years then ended. Certain account descriptions, classifications and amounts utilized in 1978 have been conformed to the 1979 presentation. Statements of general fixed assets as of June 30, 1979 and 1978 are not presented as records of their cost are not maintained. Financial statements of various trust funds held by the City in a fiduciary capacity are also not presented, since the accounts of such funds are maintained on the basis of the various fiscal years (principally other than June 30) of the funds. As of June 30, 1979, the City holds approximately \$33.3 million in trusts in which its general governmental fund types have beneficial interests and approximately \$1.8 million in which the Health and Hospitals' Enterprise Fund has beneficial interests. Of such \$35.1 million, approximately \$26.0 million are nonexpendable and approximately \$9.1 million are expendable.

The accounts of the Boston Redevelopment Authority, Boston Water and Sewer Commission, Boston Housing Authority, Economic Development and Industrial Corporation of Boston, Boston Foundation, Inc., State-Boston Retirement System, Community Development Corporation of Boston, Inc., Boston Industrial Development Financing Authority and Trustees of Health and Hospitals of the City of Boston, Inc. are not included in the financial statements since they are separately constituted entities.

Fund Accounting

Financial activities are recorded in the funds described below, each of which is deemed to be a separate accounting entity. The financial affairs and operations of each fund are accounted for in separate self-balancing accounts which represent the fund's assets, liabilities, equity, revenues and expenditures or expenses.

Continued

THE CITY OF BOSTON
NOTES TO FINANCIAL STATEMENTS, Continued

1. Summary of Significant Accounting Policies, continued:

General Fund

Transactions related to revenues and expenditures for delivery of those services traditionally provided by a municipal government, which are not accounted for in other funds, are accounted for in the General Fund. These services include, among other things, general government, public safety, public works, courts, schools, libraries and parks and recreation.

Special Revenue Funds

Transactions related to revenues and expenditures under certain federal and state grants and from other sources, upon which restrictions are imposed, are accounted for in Special Revenue Funds.

Debt Service Funds

Transactions related to resources obtained and used for the payment of interest and principal on long-term general obligation debt are accounted for in Debt Service Funds.

Capital Projects Funds

Transactions related to resources obtained and used for the acquisition, construction or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of general obligation bond issues and from federal and state grants.

Health and Hospitals' Enterprise Fund

Transactions related to the operation of Boston City, Mattapan and Long Island Hospitals and the Community Health Services Division are accounted for in the Health and Hospitals' Enterprise Fund. Boston City Hospital, a teaching hospital affiliated with Boston University Medical School, provides a full range of in-patient and out-patient services. The other hospitals principally provide service to persons with chronic diseases. The Community Health Services Division conducts or provides financial support for neighborhood out-patient health clinics, public health nursing, drug programs, health services for children and a variety of other community and public health service programs.

Continued

THE CITY OF BOSTON
NOTES TO FINANCIAL STATEMENTS, Continued

1. Summary of Significant Accounting Policies, continued:

General Long-term Obligations Account Group

Unmatured long-term general obligation bonds payable are accounted for in the General Long-term Obligations Account Group. Accrued general governmental retirement costs and judgments and claims are recorded as expenditures in the General Fund and amounts not expected to be paid in the succeeding year are then transferred from General Fund equity to the General Long-term Obligations Account Group.

Basis of Accounting

The accounts of the General, Special Revenue, Debt Service and Capital Projects Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when measurable and available to finance operations during the year. Accordingly, real and personal property and motor vehicle excise taxes are recorded as revenues and receivables when billed, net of allowances for uncollectible amounts. Expenditures are recognized when obligations are incurred from receipt of goods and services or assessments are made by the State. Interest on long-term general obligation bonds payable is recognized when it becomes payable. Interest income is recorded as earned. Payments in lieu of taxes, licenses, permits, fines and rents are recorded as revenues as received. Federal revenue sharing and antirecession fiscal assistance are recorded as revenue when entitlement occurs. Federal and state reimbursement type grants are recorded as revenue when related eligible expenditures are incurred.

The accounts of the Health and Hospitals' Enterprise Fund are maintained and reported on the accrual basis of accounting.

Cash Equivalents

Cash equivalents, which consist of U.S. Government obligations with agreements to repurchase that mature on July 2 for 1979 and from July 3 to July 5 for 1978, are stated at cost plus accrued interest receivable. Such basis approximates market.

Continued

THE CITY OF BOSTON
NOTES TO FINANCIAL STATEMENTS, Continued

1. Summary of Significant Accounting Policies, continued:

Health and Hospitals' Enterprise Fund's Other Accounting Policies

Patient Revenues and Third Party Contractual Adjustments

Patient accounts receivable and revenues are recorded at established charges when services are performed. Revenues from services to patients include amounts reimbursable under Blue Cross, Medicare, Medicaid and Welfare agreements and programs. Differences between established charges and third party payor rates, which are generally less, are recorded as contractual allowances.

A substantial portion of Health and Hospitals' services are compensated for by third party payors at predetermined rates and are not subject to subsequent adjustments. Payments made by certain other third parties under contractual agreements are provisional and subject to redetermination based on the filing of annual cost reports and audits of those reports. Anticipated final settlements due from or to third parties are recorded in the year in which the related services are performed. Any adjustments resulting from third party examinations are recognized in the year in which the results of such examinations become known.

Inventories

Inventories are stated at the lower of cost (first-in, first-out basis) or market.

Property, Plant and Equipment and Depreciation

Property, plant and equipment are stated at cost, less accumulated depreciation. Depreciation expense is computed using the straight line method over the estimated useful lives of the assets as follows:

Land improvements	5 - 25 years
Buildings and improvements	15 - 40 years
Equipment	4 - 25 years

Continued

THE CITY OF BOSTON
NOTES TO FINANCIAL STATEMENTS, Continued

1. Summary of Significant Accounting Policies, continued:

Health and Hospitals' Enterprise Fund's Other Accounting Policies, continued:

Property, Plant and Equipment and Depreciation, continued

Maintenance, repairs and minor renewals are charged to operations when incurred. Expenditures which materially increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of property, plant and equipment, the cost and related accumulated depreciation are eliminated from the respective accounts and any resulting gain or loss is included in the results of operations.

Contributed Capital

Contributed capital consists of federal, state and local government grants for capital projects and City general obligation bond proceeds used to purchase or construct Health and Hospitals' facilities and equipment. Grants are recorded as contributed capital when earned. Bond proceeds are recorded as contributed capital as the funds are expended. The related bonds remain general obligations of the City and are not liabilities of Health and Hospitals.

Operating Assistance Subsidies

Operating assistance subsidies, in the form of operating transfers, are provided by federal, state and local governmental agencies. City subsidies are based on the excess of Health and Hospitals' expenditures for operations and equipment purchases funded out of the City's General Fund over Health and Hospitals' cash receipts.

Interest

Interest on City general obligation bonds, the proceeds of which have been contributed to Health and Hospitals and used for acquisition or construction of facilities and equipment, is charged as an expense to Health and Hospitals' operations as it accrues, except for interest that accrues during construction of major projects, which is capitalized and amortized as an expense over a period of forty years.

Continued

THE CITY OF BOSTON
NOTES TO FINANCIAL STATEMENTS, Continued

1. Summary of Significant Accounting Policies, continued:

Vacation and Sick Pay

Employees earn vacations and sick leave as they provide services. Pursuant to collective bargaining agreements, they may accumulate (subject to certain limitations) unused time earned and, upon retirement, termination or death, may be compensated for certain amounts at their then rates of pay. The cost of vacation and sick leave benefits of employees other than those at Health and Hospitals, is accounted for as an expenditure when paid. At June 30, 1979, the maximum cost exposure of such accumulated benefits aggregated approximately \$99 million. The cost of vacations and sick leave for Health and Hospitals' personnel is recorded as earned.

Retirement Costs

Substantially all employees participate in the contributory State-Boston Retirement System or predecessor plans. Effective July 1, 1977, retirement costs have been provided on an accrual basis predicated on an actuarial valuation. In accordance with the General Laws of the Commonwealth of Massachusetts, retirement costs are funded on a "pay-as-you-go" basis (estimated retirement benefits to be paid in excess of employees' contributions and earnings thereon). The State annually reimburses the City for retirement costs of teachers. The accrued liability for retirement costs related to participants, other than those from Health and Hospitals, that will not be paid during the succeeding year and the related amount to be provided by the State for teachers are carried in the General Long-term Obligations Account Group.

Net retirement costs, charged to the General Fund and the Health and Hospitals' Enterprise Fund for the year ended June 30, 1979 are approximately \$73.5 million and \$14.4 million, respectively, and for the year ended June 30, 1978 are approximately \$66.5 million and \$16.5 million, respectively. Such provisions include normal cost and amortization of the unfunded actuarial liability over a period of forty years. The actuarially computed value of accrued liabilities as of January 1, 1976, date of the latest valuation, exceeded fund assets by approximately \$1,152 million, of which approximately \$361.7 million related to teachers. The excess of the actuarially computed value of vested benefits over the fund's assets and the accrued liability for retirement costs as of June 30, 1979 is not available.

Continued

THE CITY OF BOSTON
NOTES TO FINANCIAL STATEMENTS, Continued

2. Budgeting and Budgetary Control:

Summarizations of the original and revised budgets for the General Fund are presented in the Budgetary Basis Statements of Revenue, Expenditures and Encumbrances - Budget and Actual (Exhibits E and F). The City employs certain accounting principles for budgetary reporting purposes that differ from those it uses to present its financial statements in conformity with generally accepted accounting principles. Such differences and their effects on the General Fund's reported operations are summarized in the following reconciliations.

	<u>1979</u>	<u>1978</u>
Excess of revenues over expenditures and encumbrances on budgetary basis - Exhibit E	\$24,080,820	
Deficiency of revenue over expenditures and encumbrances on budgetary basis - Exhibit F		\$ (4,328,238)
Change in provisions for estimated abatements and losses on collection of real and personal property taxes, tax titles and tax possessions	2,093,933	2,683,290
Change in motor vehicle excise tax revenues from recognition on modified accrual basis with provisions for estimated abatements and losses on collection	1,906,760	(1,062,146)
Change in state aid for school construction from Debt Service Funds	3,433,973	229,538
Change in state reimbursement of teachers' retirement costs from recognition on modified accrual basis	932,075	1,109,596

Continued

THE CITY OF BOSTON
NOTES TO FINANCIAL STATEMENTS, Continued

2. Budgeting and Budgetary Control, continued:

	<u>1979</u>	<u>1978</u>
Additional provision for actuarially determined accrued retirement costs	\$(26,804,270)	\$(26,863,150)
Additional provision for accrued judgments and claims	(8,460,000)	(4,485,000)
Interest on bond anticipation notes recognized in Capital Projects Funds	1,263,999	154,000
Elimination of encumbrances	13,121,691	11,866,806
Other	<u>(169,028)</u>	<u>108,103</u>
Excess of revenues over expenditures and operating transfers on generally accepted accounting principles basis - Exhibit C	<u>\$11,399,953</u>	
Deficiency of revenues over expenditures and operating transfers on generally accepted accounting principles basis - Exhibit D.		<u>\$(20,587,201)</u>

Budgetary control over intergovernmental grants (other than federal revenue sharing and antirecessional fiscal assistance which are included in the General Fund for budgetary reporting purposes) accounted for in Special Revenue Funds is maintained on the basis of the fiscal periods of the grants, which in a number of cases do not correspond to the City's fiscal year. Grant applications and budgets are prepared by executive departments and approved by the City Council or the School Committee. Overall control of commitments of individual grants is maintained through procedures that require prior actual receipt of monies or satisfactory assurance of availability of monies. Since such grants are budgeted on the basis of their fiscal periods, a budgetary comparison with actual results of operations is not presented for them.

Continued

THE CITY OF BOSTON
NOTES TO FINANCIAL STATEMENTS, Continued

2. Budgeting and Budgetary Control, continued:

Appropriations in the General, Special Revenue and Capital Projects Funds are encumbered upon issuance of purchase orders, contracts or other forms of legal commitments. Encumbrances outstanding at the end of the fiscal year are reservations of fund equity for subsequent uses of financial resources based on the encumbered appropriation authority carried over.

3. Restatements:

Numerous actions are pending against the City arising from denial of real estate tax abatement applications (see Note 14). The City previously provided \$35,000,000 in its financial statements as of July 1, 1977 as an estimate of exposure to loss pending its completion of an inventory and assessment of liability for such claims. The estimate was made under the assumption the City would prevail in its appeal of a precedent setting decision of the Appellate Tax Board to the Supreme Judicial Court. The inventory and assessment of liability made under the same assumption have now been completed. Accordingly, the 1978 financial statements have been restated to reflect the difference between the previous provision and the amount determined from the inventory and assessment of liability.

The City issues general obligation bonds to finance the cost of school construction. Thereafter, it annually receives state assistance to partially reimburse it for certain approved project and financing costs. Assistance received from the State in excess of the cumulative principal and interest maturities to date on the debt issued for the related projects is reported in the Debt Service Funds. The 1978 financial statements have also been restated to reflect additional state assistance previously received in excess of the related cumulative principal and interest maturities to date.

Continued

THE CITY OF BOSTON
NOTES TO FINANCIAL STATEMENTS, Continued

3. Restatements, continued:

The effects of these restatements are as follows: General Fund - the fund deficit as of July 1, 1977 increased \$9,171,750, the deficiency of revenues over expenditures and operating transfers for 1978 increased \$7,151,790 and the net transfers from the General Long-term Obligations Account Group for 1978 increased \$3,800,000; Debt Service Funds - the fund equity as of July 1, 1977 increased \$9,171,750 and the deficiency of revenues over expenditures and operating transfers for 1978 decreased \$3,351,790; and General Long-term Obligations Account Group - amounts available in Debt Service Funds as of June 30, 1978 increased \$12,523,540, amounts to be provided for retirement of general long-term obligations by the City as of June 30, 1978 decreased \$33,223,540 and accrued judgments and claims as of June 30, 1978 decreased \$20,700,000.

4. Investments:

Investments in Debt Service Funds as of June 30, consist of:

	<u>Carrying Amount</u>	<u>Interest Rates</u>	<u>Maturities</u>
<u>1979</u>			
United States Treasury Bonds	\$ 132,581	3 1/2% to 6 3/8%	February 15, 1980 through February 15, 1990
United States Treasury Notes	215,235	6 1/4% to 9%	August 15, 1979 through February 15, 1981
Notes receivable	<u>10,206,886</u>	(1)	(1)
	<u><u>\$10,554,702</u></u>		

Continued

THE CITY OF BOSTON
NOTES TO FINANCIAL STATEMENTS, Continued

4. Investments, continued:

	<u>Carrying Amount</u>	<u>Interest Rates</u>	<u>Maturities</u>
<u>1978</u>			
United States Treasury Bonds	\$ 132,900	3 1/2% to 6 3/8%	February 15, 1980 through February 15, 1990
United States Treasury Notes	236,100	6% to 9%	November 15, 1978 through February 15, 1981
Notes receivable	<u>10,276,886</u>	(1)	(1)
	<u>\$10,645,886</u>		

(1) The notes receivable, from Boston Metropolitan District, are non-interest bearing and mature serially through 1995.

Investments in United States Treasury Bonds and Notes are stated at cost and accrued interest receivable, which approximates market.

5. Accounts Receivable:

Accounts receivable in the General Fund as of June 30, consist of the following:

	<u>1979</u>	<u>1978</u>
Health insurance policy dividend	\$ 2,489,499	
Boston Water and Sewer Commission		\$ 2,045,674
Cemetery Trust Fund	483,865	
Boston Housing Authority	97,524	97,524
Advances to employees for hospital insurance	178,442	63,527
Nonresident students' tuition and transportation fees	91,880	118,992
Other	<u>1,313,464</u>	
	<u>\$ 4,654,674</u>	<u>\$ 2,325,717</u>

Continued

THE CITY OF BOSTON
NOTES TO FINANCIAL STATEMENTS, Continued

5. Accounts Receivable, continued:

Accounts receivable in the Health and Hospitals' Enterprise Fund as of June 30, consist of the following:

	<u>1979</u>	<u>1978</u>
Patients' accounts receivable, less allowance for uncollect- ible amounts of \$6,000,000 and \$4,853,975	\$29,621,537	\$24,198,424
Estimated settlements due from third parties	4,347,397	2,735,539
Other	<u>389,828</u>	<u>151,234</u>
	<u>\$34,358,762</u>	<u>\$27,085,197</u>

6. Health and Hospitals' Inventories:

Inventories in the Health and Hospitals' Enterprise Fund as of June 30, consist of the following:

	<u>1979</u>	<u>1978</u>
Medical and surgical supplies	\$ 468,650	\$ 344,753
Drugs and pharmaceuticals	616,017	595,673
Other	<u>48,860</u>	<u>121,184</u>
	<u>\$ 1,133,527</u>	<u>\$ 1,061,610</u>

Continued

THE CITY OF BOSTON
NOTES TO FINANCIAL STATEMENTS, Continued

7. Health and Hospitals' Property, Plant and Equipment and Accumulated Depreciation:

Property, plant and equipment and related accumulated depreciation in the Health and Hospitals' Enterprise Fund as of June 30, consist of the following:

	<u>Hospital Facilities</u>	<u>Other Properties</u>	<u>Total</u>
<u>1979</u>			
Land and improvements	\$ 4,172,506	\$ 132,521	\$ 4,305,027
Buildings and improvements	96,886,134	18,532,179	115,418,313
Equipment	<u>12,100,303</u>	<u>494,538</u>	<u>12,594,841</u>
	113,158,943	19,159,238	132,318,181
Less accumulated depreciation	<u>38,647,265</u>	<u>3,172,204</u>	<u>41,819,469</u>
	<u>\$ 74,511,678</u>	<u>\$15,987,034</u>	<u>\$ 90,498,712</u>
<u>1978</u>			
Land and improvements	4,219,459	132,521	4,351,980
Buildings and improvements	91,349,862	23,935,033	115,284,895
Equipment	<u>11,357,289</u>	<u>1,185,605</u>	<u>12,542,894</u>
	106,926,610	25,253,159	132,179,769
Less accumulated depreciation	<u>33,900,300</u>	<u>5,856,030</u>	<u>39,756,330</u>
	<u>\$ 73,026,310</u>	<u>\$19,397,129</u>	<u>\$ 92,423,439</u>

Included in "Other Properties" are the South Block Complex and facilities leased to Trustees of Health and Hospitals of the City of Boston, Inc. The South Block Complex consists of residential apartments, parking for resident and hospital use and facilities that house the Boston City Hospital School of Nursing.

Continued

THE CITY OF BOSTON
NOTES TO FINANCIAL STATEMENTS, Continued

8. Health and Hospitals' Beneficial Interests in Funds Held by Other Trustees:

Health and Hospitals has a beneficial interest in certain trust funds held by others in addition to those held by the City and administered by the City or Trustees of Health and Hospitals of the City of Boston, Inc. Under the terms of the largest of such trusts (assets at market approximating \$5 million as of June 30, 1979 and 1978), upon the death of the sole remaining beneficiary, funds are expendable for a specific capital project with the remainder forming a permanent fund, the income from which may only be used for specific purposes. All other trust funds held by others involve sums which, in the aggregate, are not significant.

9. Temporary Borrowings:

Under State law and by order of the City Council, the City is authorized to borrow funds on a temporary basis for the following purposes:

to fund current operating costs prior to the collection of tax revenues by issuance of revenue anticipation notes ("RANS") and

to fund capital project costs incurred prior to selling permanent debt by issuance of bond anticipation notes ("BANS").

The temporary loan notes are general obligations of the City and carry maturity dates which are limited by statute to not more than twelve months. For the years ended June 30, 1979 and 1978, interest costs related to RANS are reflected as expenditures in the General Fund and amounted to \$2,829,000 and \$1,085,000, respectively; interest costs related to BANS amounted to \$1,263,999 and \$154,000, respectively and are reflected as expenditures in the Capital Projects Funds.

As of June 30, 1979 and 1978, and for the years then ended, the temporary borrowings were as follows:

	RANS		BANS	
	<u>Principal</u>	<u>Interest Rates (%)</u>	<u>Principal</u>	<u>Interest Rates (%)</u>
Outstanding, July 1, 1977	\$ 15,000,000	5.5	\$ 5,000,000	4.33
Issued	100,000,000	3.98-4.29		
Matured	<u>(115,000,000)</u>		<u>(5,000,000)</u>	
Outstanding, June 30, 1978	-		-	
Issued	65,000,000	6.09-6.35	30,000,000	5.99-7.25
Matured	<u>(65,000,000)</u>		<u>(30,000,000)</u>	
Outstanding, June 30, 1979	<u>-</u>		<u>-</u>	

Continued

THE CITY OF BOSTON
NOTES TO FINANCIAL STATEMENTS, Continued

10. General Obligation Bonds Payable:

As of June 30, unmatured general obligation bonds consist of the following:

Purpose of Issue	1979		1978	
	Interest Rates	Amount	Interest Rates	Amount
General purpose, serial maturities through 1999 and 1998	1/4% to 10%	\$ 35,040,000	1/4% to 10%	\$ 34,375,000
Urban redevelopment, serial maturities through 1999 and 1998	3 1/2% to 10%	87,590,000	3 1/2% to 10%	81,630,000
Schools construction, serial maturities through 1999	3 1/2% to 10%	236,775,000	3 1/2% to 10%	227,325,000
Parking facilities, serial maturities through 1999 and 1998	3 1/2% to 8 1/2%	12,945,000	3 1/2% to 7 3/4%	8,735,000
Public buildings, serial maturities through 1999	3 1/4% to 10%	108,275,000	3 1/4% to 10%	112,015,000
Public works, serial maturities through 1999	3% to 10%	24,280,000	3% to 10%	22,885,000
Water, serial maturities through 1996	4 3/4% to 10%	5,625,000	4 3/4% to 10%	6,135,000
Sewer, serial maturities through 1999	1 1/2% to 7 3/10%	6,055,000	1 1/2% to 7 3/10%	6,710,000
Rapid transit, term maturities through 1996	1 1/4% to 4 1/4%	10,623,500	1 1/4% to 4 1/4%	10,693,500
		<u>\$527,208,500</u>		<u>\$510,503,500</u>

Continued

THE CITY OF BOSTON
NOTES TO FINANCIAL STATEMENTS, Continued

10. General Obligation Bonds Payable, continued:

As of June 30, 1979, general obligation bond debt service requirements for principal and interest in future years are as follows:

<u>Years Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1980	\$ 39,985,000	\$ 34,370,740	\$ 74,355,740
1981	39,560,000	31,588,106	71,148,106
1982	37,735,000	28,826,844	66,561,844
1983	36,665,000	26,358,248	63,023,248
1984	35,635,000	24,030,780	59,665,780
1985-1989	161,700,000	87,669,064	249,369,064
1990-1994	133,248,500	38,569,618	171,818,118
1995-1999	42,205,000	6,036,651	48,241,651
Thereafter	475,000	15,429	490,429
	<u>\$527,208,500</u>	<u>\$277,465,480</u>	<u>\$804,673,980</u>

General obligation bonds are backed by the full faith and credit of the City. The State has approved school construction assistance, subject to annual appropriation by the Legislature, to partially provide resources for future principal and interest requirements on general obligation school bonds of the City. In addition, the Boston Water and Sewer Commission is required by its enabling legislation to reimburse the City for future principal and interest requirements on the general obligation water and sewer bonds. As of June 30, 1979, such resources expected to be provided to the City in the future and the application thereof are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
School construction assistance payments from the State	\$ 97,286,783	\$119,659,181	\$216,945,964
Reimbursements from the Boston Water and Sewer Commission	<u>11,680,000</u>	<u>5,158,682</u>	<u>16,838,682</u>
	<u>\$108,966,783</u>	<u>\$124,817,863</u>	<u>\$233,784,646</u>

Continued

THE CITY OF BOSTON
NOTES TO FINANCIAL STATEMENTS, Continued

10. General Obligation Bonds Payable, continued:

Further, as of June 30, 1979 the City has \$10,703,850 on deposit with the Board of Sinking Funds Commissioners for retirement of rapid transit term general obligation bonds, which is accounted for in the Debt Service Funds. If payments by the Board from the sinking fund are not sufficient to fully provide for principal and interest on such debt as it becomes due, the City is entitled to receive direct payments from the Massachusetts Bay Transportation Authority to the extent of any such deficiency. For financial statement purposes, rapid transit term bonds held by the Board in the principal amount of \$80,000 have been reflected as retired.

The City is subject to a dual level general debt limit, the normal debt limit and the double debt limit. Such limits are equal to 2 1/2% and 5%, respectively, of the valuation of taxable property in the City as last equalized by the State Department of Revenue. Debt may be authorized up to the normal debt limit without State approval. Authorizations under the double debt limit, however, require the approval of the State Emergency Finance Board. Additionally, there are many categories of general obligation debt which are exempt from the general debt limit but are subject to other limitations. As of June 30, 1979 the City may issue \$121,888,601 of additional general obligation debt under the dual level general debt limit. General obligation debt of \$37,755,000 subject to the double debt limit and \$94,850,000 exempt from the general debt limit is authorized but unissued as of June 30, 1979.

11. Related Party Transactions:

Boston Redevelopment Authority ("BRA")

The BRA is a public corporation that administers urban development projects and provides planning in the City. During the years ended June 30, 1979 and 1978, the City provided resources of approximately \$19,000,000 and \$15,000,000, respectively, to the BRA derived as follows:

	<u>1979</u>	<u>1978</u>
General obligation bonds issued (accounted for in the Capital Projects Funds)	\$11,000,000	\$ 9,000,000
Community Development Block Grant monies (accounted for in the Special Revenue Funds)	8,000,000	6,000,000
	<u>\$19,000,000</u>	<u>\$15,000,000</u>

Continued

THE CITY OF BOSTON
NOTES TO FINANCIAL STATEMENTS, Continued

11. Related Party Transactions, continued:

Boston Water and Sewer Commission ("BWSC")

The BWSC is a public corporation that acquired all right, title and interest in the net assets of the City's water and sanitary sewerage systems on August 5, 1977 in exchange for \$25.2 million in cash and assumption of certain commitments. During the years ended June 30, 1979 and 1978, the City provided certain data processing, collection and other services and has accrued revenues of approximately \$400,000 and \$200,000, respectively, for such services and has collected and remitted to the BWSC approximately \$7.3 million and \$20 million, respectively, of water and sewer user charges. The City incurred approximately \$2 million and \$1.3 million of water and sewer user charges during the years ended June 30, 1979 and 1978, respectively. The City guaranteed \$45.5 million of the BWSC's Bond Anticipation Notes which were redeemed December 19, 1979.

Boston Housing Authority ("BHA")

The BHA is a public corporation that owns and operates federal and state assisted housing projects for low-income families and elderly persons. Projects owned by the BHA are financed by bonds and notes which are not obligations of the City. During the years ended June 30, 1979 and 1978, the City provided approximately \$5 million and \$1.1 million, respectively, in operating assistance to the BHA.

Economic Development and Industrial Corporation of Boston ("EDIC")

The EDIC is a corporate body whose purpose, among other things, is to acquire or improve property, either through purchase or by eminent domain, for economic development within the City and to construct economic development projects for lease or sale to industrial occupants. In addition to two areas presently under development, the EDIC is the owner and developer of the Boston Marine Industrial Park, consisting of dry docks and other marine industrial facilities.

Continued

THE CITY OF BOSTON
NOTES TO FINANCIAL STATEMENTS, Continued

11. Related Party Transactions, continued:

Economic Development and Industrial Corporation of Boston ("EDIC"), continued:

On June 27, 1978, the EDIC issued \$2.5 million of revenue bonds to finance construction of an industrial facility for lease. This transaction included an agreement between the City and the EDIC which, among other things, calls for payment by the City to the EDIC in the event the lessee exercises certain options on June 1, 1988 and the EDIC fails to derive sufficient revenues from the facility to satisfy its liability to the lender. The City's contingent liability to the EDIC, which may be satisfied from current resources or, to the extent permitted by law, by borrowing, is limited to a maximum of \$1,320,000 plus interest and certain charges, payable over a period of ten years.

The City provided approximately \$3.2 million and \$700,000 of resources to the EDIC during the years ended June 30, 1979 and 1978, respectively.

Boston Foundation, Inc. ("BFI")

BFI is a non-profit tax exempt corporation whose purpose is to provide and conduct civic, educational, charitable, recreational, literary, scientific, artistic, theatrical and musical functions for the residents and visitors in the City of Boston. During the years ended June 30, 1979 and 1978, various City departments provided approximately \$1.1 million and \$650,000 of services to BFI, respectively, under contract arrangements.

State-Boston Retirement System ("S-BRS")

The City provides pension benefits through a contributory retirement system, under the Massachusetts Contributory Retirement Law, which prescribes the formula for computing retirement allowances. The Retirement Board and its general powers are mandated by State law. Contributions by the City to S-BRS during the years ended June 30, 1979 and 1978 approximated \$63 million and \$56 million, respectively.

Continued

THE CITY OF BOSTON
NOTES TO FINANCIAL STATEMENTS, Continued

11. Related Party Transactions, continued:

Community Development Corporation of Boston, Inc. ("CDC")

The CDC was established to provide relief to the poor and underprivileged, lessen neighborhood tensions, eliminate prejudice and discrimination and reduce deterioration in the Roxbury and South End Community of the City. The CDC also develops and expands the opportunities available to residents to own, manage, operate and gain employment in commercial and industrial enterprises as well as to further the development, expansion and/or retention of commercial and industrial enterprises which make provision for employment and training of residents. In addition, CDC is to assist residents in obtaining financial support for the successful operation of the commercial and industrial enterprises being developed. In May 1979 the bylaws of CDC were amended to make it substantially independent of the City. Resources provided by the City to CDC during the years ended June 30, 1979 and 1978, were approximately \$163,000 and \$150,000, respectively.

Boston Industrial Development Finance Authority ("BIDFA")

The BIDFA was established as a separate public corporation to avert existing or anticipated unemployment by attracting new business to the City. The City is authorized to issue revenue bonds to finance the construction of industrial, commercial and pollution-control facilities through BIDFA. Such revenue bonds and interest thereon are payable solely from certain specified pledged revenues of BIDFA. BIDFA shares facilities with and draws on the administrative services of the EDIC. During the years ended June 30, 1979 and 1978, the City provided no operating assistance to BIDFA.

Continued

THE CITY OF BOSTON
NOTES TO FINANCIAL STATEMENTS, Continued

11. Related Party Transactions, continued:

Trustees of Health and Hospitals of the City of Boston, Inc.
("THH")

The THH is a public corporation that is responsible for the financial administration of trust and grant funds for health purposes. Substantially all of the trust funds administered by THH for the benefit of Health and Hospitals are held by the City. Many of the medical research and health programs for which grants are provided under the sponsorship of federal, state and city agencies are conducted on the premises of Boston City Hospital. Charges to grants for use of such facilities are based on the rates provided by the grant programs. During the years ended June 30, 1979 and 1978, charges to grants for use of Boston City Hospital facilities approximated \$590,000 and \$975,000, respectively and THH charged Health and Hospitals approximately \$50,000 and \$45,000, respectively, of administrative fees for its administration of Health and Hospitals' funds. In addition, THH paid Health and Hospitals \$65,000 and \$60,000, respectively, for rental of the facilities it occupies. At June 30, 1979 and 1978, THH owed Health and Hospitals \$1,950,211 and \$2,081,170, respectively, which arose primarily from charges to grants for the use by grantees of Boston City Hospital facilities.

12. Transactions Between Health and Hospitals and the City:

During the years ended June 30, 1979 and 1978, the City provided capital contributions of approximately \$3 million and \$15 million, respectively, to Health and Hospitals. Operating assistance subsidies in the form of operating transfers of approximately \$22 million and \$23 million, respectively, were provided from resources of the General Fund and \$11 million and \$13 million, respectively, from federal grants in the Special Revenue Funds.

Interest, retirement costs and other employee benefits of approximately \$3.6 million and \$3.6 million, approximately \$14.4 million and \$16.5 million and approximately \$3.8 million and \$3.1 million in the years ended June 30, 1979 and 1978, respectively, are charged to Health and Hospitals' operations on the following bases:

Interest - actual interest on outstanding general obligation bonds in proportion to the amount of bond proceeds used to acquire Health and Hospitals' property, plant and equipment.

Continued

THE CITY OF BOSTON
NOTES TO FINANCIAL STATEMENTS, Continued

12. Transactions Between Health and Hospitals and the City, continued:

Retirement costs - the average of Health and Hospitals' payroll as a percent of total City payroll and Health and Hospitals' pay-as-you-go retirement costs as a percent of total City pay-as-you-go retirement costs.

Other employee benefits - actual fringe benefit costs incurred for Health and Hospitals' personnel.

The City does not allocate all internal service costs to Health and Hospitals. Such costs, which aggregated approximately \$1.6 million and \$2 million in the years ended June 30, 1979 and 1978, respectively, include, but are not limited to, costs for water, purchasing, printing, data processing and legal services. Some, but not all, of such costs are included in rate determinations for hospital services and have the effect of increasing revenues from third parties and others.

To a lesser extent, Health and Hospitals provides certain services to other City departments and hospital services to employees of the City without billing the City or the employees for such services. In the years ended June 30, 1979 and 1978, the aggregate cost of providing such services that has not been billed is approximately \$1,203,000 and \$700,000, respectively.

13. Commitments:

At June 30, 1979, unencumbered commitments, representing contractual obligations for capital outlays, to be financed through federal grants and accounted for in Special Revenue Funds, amounted to approximately \$11 million. In addition, Health and Hospitals has received approval for a renovation project expected to cost approximately \$17 million. Approximately \$5 million of the cost is expected to be funded by a federal grant and the remainder is to be provided by issuance of general obligation bonds by the City.

Continued

THE CITY OF BOSTON
NOTES TO FINANCIAL STATEMENTS, Continued

14. Contingencies:

The City is involved in numerous lawsuits arising in the ordinary course of operations, including actions commenced and claims asserted against it for property damage and personal injury, breaches of contract, condemnation proceedings and other alleged violations of law. In addition, the City receives significant financial assistance from various federal and state agencies in the form of grants and entitlements. Expenditure of funds under these programs generally requires compliance with terms and conditions specified in the related agreements and regulations and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the City. As of June 30, 1979, program audits have resulted in the following questioned costs:

Law Enforcement Assistance Act (LEAA)	\$2,303,619
Comprehensive Employment Training Act (CETA)	5,006,760
Model Cities	783,921
Emergency School Assistance Act (ESAA)	1,303,784
Youth Activities	94,000

Based on information supplied by the City's Corporation Counsel, the accompanying balance sheets include estimates of probable future liabilities relating to the aforementioned lawsuits and ultimate resolution of the questioned costs amounting to \$20,335,000 and \$8,635,000 as of June 30, 1979 and 1978, respectively. The City believes no material exposure to unasserted claims of the nature described above exists.

In addition to the above, the accompanying balance sheets include liabilities relating to the previous denial of tax abatement applications aggregating \$14,400,000 and \$14,300,000 as of June 30, 1979 and 1978, respectively. During 1979, the Supreme Judicial Court (SJC) rendered a decision upholding a precedent setting ruling of the Appellate Tax Board (ATB), which calculated a taxpayer's abatement on the basis of applying the percent of the lowest class of assessments in the City to the fair cash value of the taxpayer's property. Upon appeal, the City was denied a review of the decision by the United States Supreme Court.

Continued

THE CITY OF BOSTON
NOTES TO FINANCIAL STATEMENTS, Continued

14. Contingencies, continued:

In November 1979, the aforementioned ruling was preempted legislatively to provide until such time as the City reassesses all taxable real property at fair cash value and can thereby implement the Tax Classification Amendment to the State Constitution, taxpayer's abatements are to be calculated using an equalized tax rate. Such equalized tax rate, to be determined annually, is to be based on the relationship of the total taxes assessed by the City to the fair cash value of all taxable real property in the City, but in no event shall it be higher than the equalized value as finally reported to the State Legislature by the State Tax Commission. The provisions of the legislation were expressly applicable to all cases before the ATB as of the effective date of the act. An action is currently before the SJC which contests implementation of the legislation on the basis of constitutionality. The outcome of such action is uncertain at this time. In the event this challenge was successful and the rulings of the ATB were reinstated, the City estimates its exposure to loss would approximate \$150,000,000, which is \$135,600,000 more than is provided in the accompanying financial statements as of June 30, 1979.

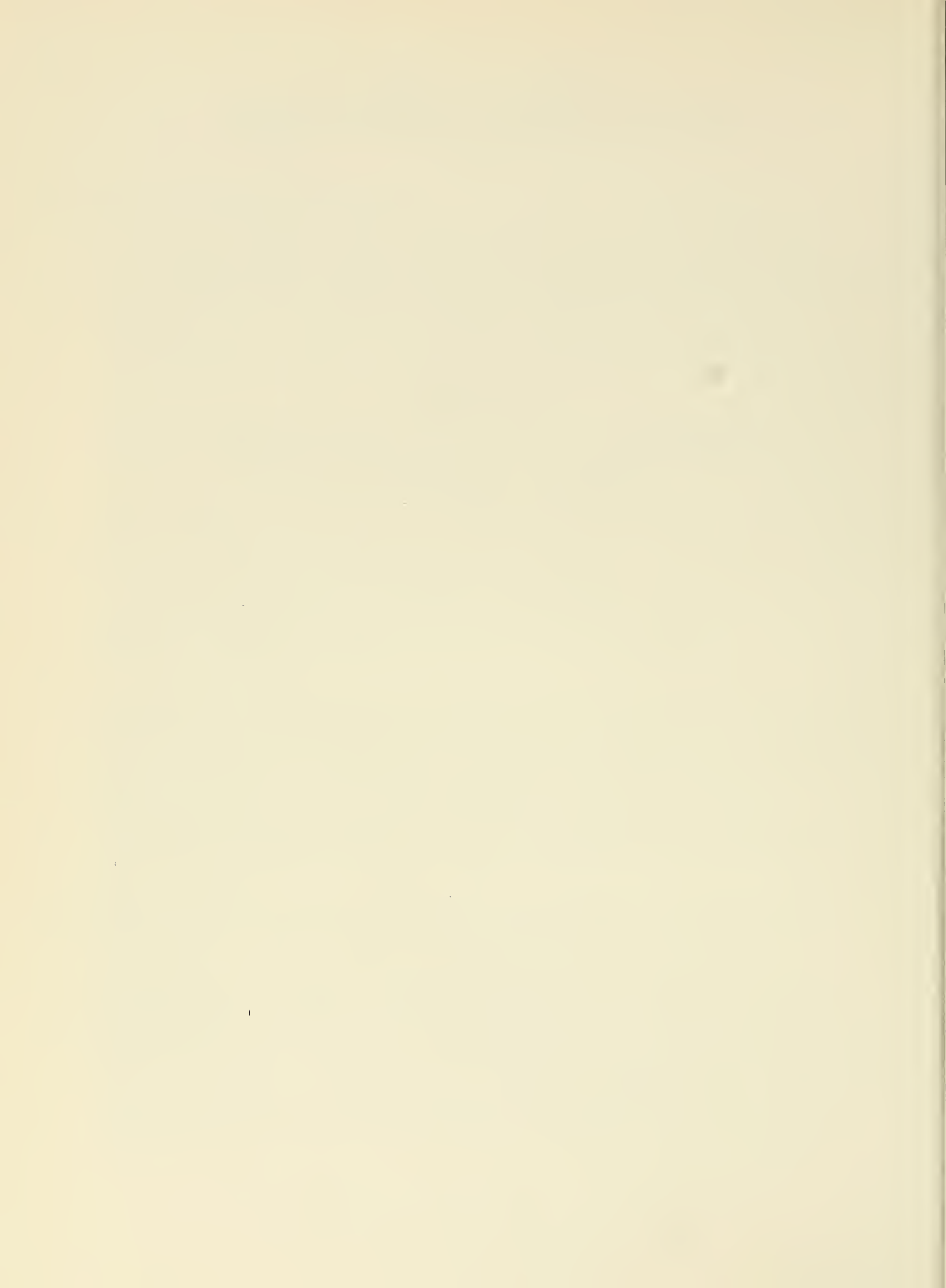
Further, the City has an action pending before the SJC which challenges the propriety of the class of properties entering into the basis of abatement decisions actually rendered by the ATB prior to the enactment of the aforementioned legislation. The outcome of this action is also uncertain. The City believes should it be unsuccessful in this action, its exposure to loss would be approximately \$11,000,000 higher than the amounts provided in the accompanying financial statements as of June 30, 1979.

15. Event Subsequent to the Date of the Report of Independent Auditors:

On June 19, 1980, the Supreme Judicial Court rendered a decision upholding the constitutionality of the legislation referred to in the second paragraph of Note 14 but denying retroactive application of the legislation to the cases before the Appellate Tax Board as of the effective date of the Act. The City will pursue additional legal avenues, both legislative and judicial, with respect to the issues involved, including determination of what constitutes a substantial class of property.

SECTION II
SUPPLEMENTAL FINANCIAL INFORMATION

Prepared by Auditing Department



**REPORT ON SUPPLEMENTAL FINANCIAL INFORMATION
BY CERTIFIED PUBLIC ACCOUNTANTS**

TO THE HONORABLE MAYOR OF THE CITY OF BOSTON:

Our examinations of the financial statements of the General, Special Revenue, Debt Service, Capital Projects and Health and Hospitals' Enterprise Funds and the General Long-term Obligation Group of Accounts of The City of Boston (the City) as of June 30, 1979 and 1978, and for the years then ended, were made primarily for the purpose of rendering an opinion on such financial statements, taken as a whole. The supplemental financial information and statistical statements and information contained in the Annual Financial Report of The City of Boston and County of Suffolk for the fiscal years ended June 30, 1979 and 1978, appearing on pages 49 to 136 were prepared by the Auditing Department of the City, and although not considered necessary for a fair presentation of the financial position, results of operations and changes in financial position in accordance with generally accepted accounting principles, are presented primarily for purposes of supplemental analysis. This additional information, appearing on pages 49 to 109, 120 to 123, 126, 127 and 129, has been subjected to the audit procedures applied in the examination of the financial statements referred to above.

In our opinion, except for the effects, if any, of the matters referred to in the fifth and sixth paragraphs of our report appearing on pages 11 and 12 of the financial statements referred to above, and subject to any adjustments to such financial statements which may result from ultimate resolution of the uncertainties referred to in the fourth and seventh paragraphs of that report, the supplemental financial information and statistical statements and information appearing on pages 49 to 109, 120 to 123, 126, 127 and 129 are fairly stated in all material respects in relation to the financial statements taken as a whole.

COOPERS & LYBRAND

Boston, Massachusetts
January 25, 1980.

Schedule 1

CITY OF BOSTON AND COUNTY OF SUFFOLK
COMBINED ANALYSIS OF CASH RECEIPTS AND DISBURSEMENTS
year ended June 30, 1979

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Health and Hospitals Enterprise Fund	Total
Cash Balance, June 30, 1978 (Exhibit B)	\$ 21,568,242	\$ 5,152,756	\$ 252,366	\$ 12,578,130	\$ 107,518	\$ 39,659,012
Adjustment to Beginning Balance	153,891	(65,124)				88,767
Additions:						
Receipts	21,722,133	5,087,632	252,366	12,578,130	107,518	39,747,779
	837,983,123	67,522,898	71,267,062	139,367,609	59,319,519	1,175,460,211
Deductions:						
Disbursements	817,040,367	72,041,835	71,265,115	134,184,450	59,405,646	1,153,937,413
Cash Balance, June 30, 1979 (Exhibit A) ...	\$ 42,664,889	\$ 568,695	\$ 254,313	\$ 17,761,289	\$ 21,391	\$ 61,270,577

Schedule 2

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
PROPERTY TAXES AND ASSESSMENTS RECEIVABLE
June 30, 1979

Real and Personal Property Taxes Receivable:

Levy of Fiscal Year 1979	\$ 33,611,116	
Levies of Fiscal Year 1978 and Prior	29,668,350	
Total Real and Personal Taxes Receivable — Schedules 3 and 4		\$63,279,466
Tax Titles Receivable — Schedule 5		71,613,808
Tax Possessions Receivable — Schedule 6		13,342,260
Adjustment to Agree Detail with Audited Financial Statements (Note A)		823,506
Balance June 30, 1979 — Exhibit A		<u>\$149,059,040</u>

Note A

Assessments Receivable	\$861,766
Adjustment of 1979 Revenue	<u>(38,260)</u>
	\$823,506

Schedule 3

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
REAL AND PERSONAL PROPERTY TAXES RECEIVABLE
June 30, 1979

Year of Levy	Balance June 30, 1978	Additions			Deductions			Balance June 30, 1979 (Schedule 2) (Note)		
		Taxes Levied (Schedule 8)	Charges Added to Taxes	Tax Titles Reinstated (Schedule 5)	Abatements Cancelled	Refund of Abatements After Payment	Collections		Tax Titles (Schedule 5)	Taxes Abated
1975 and Prior	\$19,960,739			\$ 3,157		\$ 1,605,685	\$ 4,104,493		\$ 1,653,848	\$15,811,240
1976	4,360,750			62,954		1,510,439	73,102	\$ 297,477	1,600,465	3,963,099
1977	6,254,372			88,479	\$ 92,785	5,530,348	1,484,952	153,781	5,876,569	4,450,682
1978	35,741,667			366,560	1,309	7,643,674	4,532,386	24,275,060	9,502,435	5,443,329
1979		\$436,524,418	\$8,071,423		227,610	1,642,044	397,097,489		15,756,890	33,611,116
Totals	\$66,317,528	\$436,524,418	\$8,071,423	\$521,150	\$321,704	\$17,932,190	\$407,292,422	\$24,726,318	\$34,390,207	\$63,279,466

Note. Includes notes receivable from Pennsylvania Central Corp. as follows:

	Year of Levy	Amount
1975 and Prior	.	\$6,279,700
1976	.	1,748,098
1977	.	853,933

**CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND**

**CUMULATIVE SUMMARY OF TAXES LEVIED, COLLECTED AND ABATED
BY YEAR OF LEVY**

year ended June 30, 1979

LEVY YEAR	Original Levy	Additional Levies	Total Levy	Adjustments	Collections (Net of Refunds)	Transfers to Tax Titles (Net)
1975 and Prior						
1976	\$ 352,776,139	\$ 6,314,550	\$ 359,090,689	\$ 854,725	\$ 309,913,173	\$15,126,130
1977	446,368,500	7,929,166	454,297,666	931,316	388,925,118	24,516,787
1978	441,310,500	9,652,438	450,962,938	1,109,342	393,861,972	24,845,856
Totals through 1978	\$1,240,455,139	\$23,896,154	\$1,264,351,293	\$2,895,383	\$1,092,700,263	\$64,488,773
1979	\$ 436,252,500	\$ 8,343,341	\$ 444,595,841	\$ 713,398	\$ 396,168,843	
Grand Totals	\$1,676,707,639	\$32,239,495	\$1,708,947,134	\$3,608,781	\$1,488,869,106	\$64,488,773

Percentage Analysis 1976-79 (Total Levy = 100.0 Percent)

1976	86.3	4.2
1977	85.6	5.4
1978	87.3	5.5
1979	89.1	

NOTE. Does Not Reflect Tax Title Abatements.

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL FUND

CUMULATIVE SUMMARY OF TAXES LEVIED, COLLECTED AND ABATED
BY YEAR OF LEVY

year ended June 30, 1979

Abatements (Note)	Balance Uncollected June 30, 1979 (Schedule 2)	Original Reserve for Abatements (Note)	Abatements in Excess of Reserve (Note)		
			Total	June 30, 1978 and Prior	Year Ended June 30, 1979
	\$15,811,240				
\$ 30,943,012	\$ 3,963,099	\$ 23,952,559	\$ 6,990,453	\$ 5,389,988	\$ 1,600,465
37,336,395	4,450,682	22,722,452	14,613,943	8,830,159	5,783,784
27,921,123	5,443,329	28,780,683			
\$ 96,200,530	\$13,857,110	\$ 75,455,694	\$21,604,396	\$14,220,147	\$ 7,384,249
\$ 15,529,280	\$33,611,116	\$ 24,646,893			
\$111,729,810	\$63,279,466	\$100,102,587	\$21,604,396	\$14,220,147	\$ 7,384,249

8.6	1.1	6.7	1.9
8.2	1.0	5.0	3.2
6.2	1.2	6.4	
3.5	7.6	5.5	

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
TAX TITLES RECEIVABLE (Note A)
year ended June 30, 1979

Balance, June 30, 1978		\$62,985,081
Additions:		
Transfers from:		
Tax Accounts (Schedule 3)	\$24,726,318	
Tax Possessions, Net of \$181 in Land Court Costs (Schedule 6)	8,206	24,734,524
Maintenance Costs		32,543
Costs and Interest Billed to Property Owners	1,551,626	
Less: Cancelled Costs and Interest	26,829	1,524,797
		<u>89,276,945</u>
Deductions:		
Transfers to Tax Possessions (Schedule 6)		4,394,267
Collections		8,957,685
Abatements		3,220,997
Reinstatements to Tax Accounts (Schedule 3)		521,150
Adjustments		<u>569,038</u>
Balance, June 30, 1979 (Schedule 2)		<u><u>\$71,613,808</u></u>

NOTE. A. The Tax Titles Receivable reflects taxes and other charges receivable from properties for which the city has taken title in accordance with section 53 of Chapter 60 of the General Laws.

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
TAX POSSESSIONS RECEIVABLE (Note A)
year ended June 30, 1979

Balance, June 30, 1978.....			\$11,497,186
Additions:			
Transfers from Tax Titles (Schedule 5).....	\$4,394,267		
Land Court Costs.....	27,683	4,421,950	
			<u>15,919,136</u>
Deductions:			
Receipts		539,465	
Loss on Sales of Foreclosed Property.....		2,029,024	
Transferred to Tax Titles.....		8,387	
Balance, June 30, 1979 (Schedule 2).....			<u><u>\$13,342,260</u></u>

NOTE A. The Tax Possessions Receivable reflects taxes and other charges receivable from properties which have been foreclosed in accordance with section 65 of Chapter 60 of the General Laws.



CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
STATEMENT OF FREE CASH (NOTE A)
June 30, 1979 and 1978

	June 30, 1979	June 30, 1978 (Note B)
Surplus Revenue.....	\$53,082,347	\$40,351,496
Less:		
Real Estate and Personal Property Taxes Outstanding.....	(59,072,364)	(58,602,979)
Sundry Accounts Receivable.....	(2,463,548)	
Enterprise Fund.....		(309,150)
Appropriation Deficit.....	(18,270,000)	(13,907,169)
	(79,805,912)	(72,819,298)
Free Cash (deficit).....	\$(26,723,565)	\$(32,467,802)

NOTE A. Section 23, Chapter 59 of the General Laws provides that Assessors may deduct from taxes assessed, an amount equal to available funds on July first. Available funds, generally designated as "Free Cash," are certified each year by the Director of Accounts of the Commonwealth who has defined free cash as "Surplus Revenue Less Accounts Receivable."

NOTE B. Restated to conform to Bureau of Accounts certification.

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
STATEMENT OF ESTIMATED AND ACTUAL REVENUES
year ended June 30, 1979

	Adjusted Tax Levy Estimates	Actual Revenues	Actual Revenues Over (Under) Estimates
Departmental Revenues: (Schedule 9)			
City	\$ 25,019,411	\$ 36,355,011	\$ 11,335,600
County	9,217,878	9,116,352	(101,526)
School Committee	525,757	4,495,214	3,969,457
Health and Hospitals	56,301,300	55,319,519	(981,781)
Total Departmental Revenues	91,064,346	105,286,096	14,221,750
Revenues from State:			
For City and General Purposes:			
Loss of Taxes on Land	1,181,156	1,162,597	(18,559)
Government Center in Lieu of Taxes	357,570	357,570	
Real Estate Abatements:			
To Elderly	851,233	851,272	39
To Veterans	170,479	540,583	370,104
To Widows and Others	357,150	459,068	101,918
To Blind Persons	51,641	72,026	20,385
Free Public Libraries	239,245	239,245	
Highway Fund Distribution	1,323,282	1,323,415	133
Local Aid Fund Distribution	21,466,787	21,275,354	(191,433)
Urban Renewal (Federally Aided) Projects	3,793,723	3,651,200	(142,523)
Urban Redevelopment	9,964,000	10,302,757	338,757
Veterans' Benefits	1,257,010	924,495	(332,515)
Pensions to Retired Teachers	17,100,000	16,366,907	(733,093)
	58,113,276	57,526,489	(586,787)
For County Purposes:			
Reimbursement of Appeals Officers' Salaries	135,800	237,118	101,318
Maintenance of Suffolk County Court House	906,000	613,590	(292,410)
Reimbursement of Suffolk County Costs	28,060,368	28,075,180	14,812
	29,102,168	28,925,888	(176,280)
For School Purposes:			
Recreation Programs, Chapter 766	97,216	112,157	14,941
School-Related Transportation	2,217,144	1,619,925	(597,219)
Construction of School Projects. <i>[Sch. Assist. & Program]</i>	14,133,940	15,446,106	1,312,166
School Aid, Chapter 70	87,542,838	84,993,084	(2,549,754)
School Transportation, Chapter 71, Section 7B	334,447	12,958	(321,489)
Tuition for State Ward	675,492		(675,492)
Transportation of Pupils, Chapter 71, Sections 7A and 37D	3,603,238	4,197,509	594,271
Special Education, Chapter 71B		92,237	92,237
	108,604,315	106,473,976	(2,130,339)
Total Revenue from State	195,819,759	192,926,353	(2,893,406)

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
STATEMENT OF ESTIMATED AND ACTUAL REVENUES
year ended June 30, 1979

	Adjusted Tax Levy Estimates	Actual Revenues	Actual Revenues Over (Under) Estimates
Motor Vehicle Excise Taxes:			
Collections on Current Year Levy	10,925,289	9,961,978	(963,311)
Collections on Prior Year Levy		2,276,673	2,276,673
Total Motor Vehicle Excise Taxes	10,925,289	12,238,651	1,313,362
Real and Personal Property Taxes: (Note A)			
Initial Levy	436,252,500	436,252,500	
Additional Levy		271,918	271,918
Overlay Reserve for Abatements	(24,646,893)	(24,646,893)	
Total Real and Personal Property Taxes (Net)	411,605,607	411,877,525	271,918
Transfers from Other Funds:			
State and Local Fiscal Assistance Act of 1972, as Amended	930,000	930,000	
Federal Revenue Sharing	26,785,000	26,785,000	
Parking Meter Fees	1,500,000	1,500,000	
Cemetery	1,174,202	1,174,202	
Total Transfers from Other Funds	30,389,202	30,389,202	
Total Revenues Applicable to Tax Rate	739,804,203	752,717,827	\$12,913,624 (B)
Budgetary Basis Adjustments — Schedule 10	(1,050,601)	6,579,407	
Totals as reflected in Audited Financial Statements — Exhibit E	\$738,753,602	\$759,297,234	
Adjustment to Conform Budgetary Statements to Generally Accepted Accounting Principles — Schedule 10		(108,442,625)	
Totals as reflected in Audited Financial Statements — Exhibit C		\$650,854,609	

Note A. Real and personal property taxes are taken into revenue when levied.

Note B. Excess revenues of \$3,043,179 have been applied against fiscal year 1979 expenditure deficit — See Schedule 11, Note G.

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
STATEMENT OF DEPARTMENTAL REVENUES
year ended June 30, 1979

City:

Licenses and Permits:

Building Structures and Permits	\$1,298,796
Weights and Measures	60,482
Street and Curb Permits	190,519
Health Inspections	209,908
Alcoholic Beverage Licenses	1,478,508
Peddlers' Licenses	7,400
Entertainment Licenses	374,624
Professional and Occupational Licenses	60,285
Other Business Licenses and Permits	224,980

\$3,905,502

Charges for Services:

Data Processing Services	12,096
Printing Services	4,436
Purchasing Services	10,294
Recording of Legal Instruments	360
Vital Statistics	327,324
Zoning and Subdivision Fees	1,045
Sale of Publications	13,621
Assessing Fees	181
Liens	213,695
Other General Services	11,725

594,777

Public Safety:

Police Services	655,137
Fire Services	308,996
Civil Defense	30,965

995,098

Public Works and Facilities:

Auditorium Use	686,738
Parking Facilities	2,936,449
Street, Sidewalk and Curb Repairs	1,220,203
Market Rents	414,132
Real Property—Rents	74,109
Demolition of Abandoned Structures	57,506
Damage to City Property	103,018
Other Revenues	45,810

5,537,965

Miscellaneous:

Telephone Commissions	41,324
Hospitalization and Insurance Plan	421,588
Pensions and Annuities—Veterans Chapter 32, Section 59A	254,680
Reimbursement of Fringe Benefits Applicable to Federal Grants	4,198,936
Contributions and Donations	2,802
Interest on Investments	7,369,042
Miscellaneous Receipts — Collector	24,810
Miscellaneous Receipts — Treasurer	1,204

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
STATEMENT OF DEPARTMENTAL REVENUES
year ended June 30, 1979

Storm Relief Reimbursement.....	482,556	
Sale of Surplus Autos.....	34,500	
		12,831,442
Cultural and Recreation:		
Golf Fees.....	27,000	
Concessions.....	20,665	
Park Rentals.....	3,795	
		51,460
Community Services:		
Veterans' Services.....		94,042
Sanitation Charges.....		119,899
Library Fees.....		119,562
Federal Grants For Library.....		102,519
Special Assessments:		
Foreclosed Property.....	102,569	
Street Assessments — Streets in Advance.....	2,650	
Sidewalk Assessments — Sidewalks in Advance.....	1,119	
		106,338
Cost and Interest on Taxes:		
Penalties and Interest — Property Tax.....	2,640,295	
Penalties and Interest — Motor Vehicle Excise.....	317,042	
Penalties and Interest — Street and Sidewalk Assessments.....	69	
Tax Titles — Cost and Interest.....	660,503	
		3,617,909
Payments in Lieu of Taxes:		
Housing Authority.....	97,524	
Blue Cross-Blue Shield.....	246,834	
Old City Hall.....	131,991	
Universities.....	396,607	
Urban Redevelopment Corp. — Chapter 121A.....	3,770,918	
Town of Brookline.....	10,239	
Commonwealth of Massachusetts.....	85,085	
Mass. Port Authority.....	3,500,000	
Miscellaneous.....	39,300	
		8,278,498
Total City Revenue — (Schedule 8).....		<u>\$36,355,011</u>

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
STATEMENT OF DEPARTMENTAL REVENUES
year ended June 30, 1979

County:

Fines and Forfeits:

Juvenile Court.....	572
Housing Court.....	11,626
Superior Civil.....	6,573
Superior Criminal.....	40,613
Supreme Judicial.....	8,018
Municipal Criminal.....	1,637,159
Municipal Criminal — Parking Fines.....	4,021,082
Municipal Civil.....	33,908
Probate Court.....	646

Criminal Fines and Costs:

Chelsea District Court.....	13,900
East Boston District Court — Fines.....	96,240
East Boston District Court — Parking Fines.....	1,503
Dorchester District Court.....	265,148
West Roxbury District Court.....	28,781
West Roxbury District Court — Parking Fines.....	58,347
Brighton District Court — Fines.....	89,678
Brighton District Court — Parking Fines.....	327,408
Charlestown District Court — Fines.....	21,120
Charlestown District Court — Parking Fines.....	11,208
Roxbury District Court.....	1,777,475
South Boston District Court — Fines.....	123,167
South Boston District Court — Parking Fines.....	2,725

8,576,897

Miscellaneous:

House of Correction — Regular.....	1,004
House of Correction — Work Release.....	14,602
Court House Custodian.....	1,978
County Jail.....	1,098
Stenographic Fees.....	31,996
Judges' Salaries.....	15,033
Registry of Deeds Fees.....	464,096
Telephone Commissions.....	9,648

539,455

Total County Revenue — (Schedule 8).....

9,116,352

Schools:

Federal School Receipts, Public Law 81-874.....	2,980,970
Sale of Supplies and Incidentals.....	27,398
Tuition and Transportation.....	1,350,230
Instructions—Schools.....	7,189
Miscellaneous Receipts—Schools.....	129,427

Total School Committee Revenue—(Schedule 8).....

4,495,214

Health and Hospitals:

Patient Services—City Hospital.....	40,137,707
Cafeteria Services—City Hospital.....	223,166
Patient Services—Long Island Hospital.....	6,442,891
Patient Services—Mattapan Hospital.....	7,354,060
Other Health Services.....	1,161,695

Total Health and Hospitals Revenue—(Schedule 8).....

55,319,519

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
SCHEDULE OF ADJUSTMENTS TO CONFORM
STATEMENT OF ESTIMATED AND ACTUAL REVENUES
TO AUDITED FINANCIAL STATEMENTS
for the year ended June 30, 1979

	Adjusted Levy Estimates	Actual Revenues
Budgetary Basis Adjustments:		
Cemetery Fund Transfer, Treated as Estimated Revenue	\$(1,174,202)	
Sinking Fund Transfer, Included as Estimated Revenue	123,601	
Revenue Accrued by City in 1978		\$6,529,985
Accrual of School Revenue		91,880
Accrual of Water and Sewer Revenue		274,677
Health and Hospital License Fees		(217,203)
Adjustments Resulting from Normal Year-End Cut-Off Procedures		15,516
Returned Checks		(161,061)
Unexpended Balances of Federal Grants		45,613
Total (Schedule 8)	<u>\$(1,050,601)</u>	<u>\$6,579,407</u>
Adjustment to Conform Budgetary Statements		
to Generally Accepted Accounting Principles:		
Transfer of Health and Hospitals to Health and Hospitals Enterprise Fund		\$ (65,696,722)
Transfer of Federal Revenue Sharing and Local Public Works Grants to Special Revenue Fund		(27,715,000)
State Reimbursement for Pensions to Retired Teachers, Treated as Reduction of Expenditure — See Schedule 13		(16,366,907)
Transfer of State Aid for Construction of School Projects to Debt Service Fund		(1,666,690)
Increase in Provision for Uncollectible Amounts of Property Taxes and Motor Vehicle Excise Receivable		(5,855,619)
Recognition of Tax Title and Tax Possession Revenue		9,856,312
Parking Meter Fees Reclassified as Operating Transfer from Special Revenue Fund ..		(1,500,000)
Revenue Accrued by City in 1978		502,001
Total (Schedule 8)		<u>\$(108,442,625)</u>

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
DETAIL OF APPROPRIATIONS, EXPENDITURES AND BALANCES
year ended June 30, 1979

DEPARTMENT OR ACTIVITY	Balance June 30, 1978	Appropriations
CITY BUDGET		
<i>General Government</i>		
Legislative and Executive:		
Mayor, Office Expenses		\$ 721,230
City Council		698,977
City Council Proceedings		10,000
Mayor's Office of Cultural Affairs		476,400
Office of Federal Relations		210,980
Mayor's Office of Public Service	\$ 42,750	1,446,081
Office of Human Rights		262,750
Conventions and Entertainment		32,000
Public Celebrations		144,000
United States Bond Allotment Plan		17,830
Substance Abuse Activities		64,688
Boston Rent Control Administration		479,393
Development and Industrial Commission		272,316
Commission on Affairs of the Elderly		1,500,000
Mayor's Office, Consumer Affairs Council		142,350
Mayor's Office, Licensing Division		60,600
Community Services Administration		42,500
Office of Classification		500,000
Elections:		
Election Department		903,826
Finance:		
Auditing Department		1,069,045
Assessing Department		1,504,686
Treasury Department:		
Collecting Division		1,060,100
Motor Vehicle Excise Collection Expense	797,722	
Treasury Division		1,470,450
Board of Commissioners of Sinking Funds		2,665
Office of Fiscal Affairs and Planning	163,469	120,000
Office of Property Equalization		660,000
Administrative Services:		
Administrative Division		450,700
Personnel Division		689,600
Purchasing Division		503,764
Budget Division		652,800
Purchasing Division, Printing Section (Note B)	216,932	1,240,869
Art Commission		27,060
Data Processing Unit		2,510,556
Law:		
Law Department		1,193,591
Criminal Justice Activities		97,398
Recording and Reporting:		
City Clerk Department		209,570
Registry Division		391,000
Planning:		
Zoning Commission		4,960
Landmark Commission		15,380

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL FUND

DETAIL OF APPROPRIATIONS, EXPENDITURES AND BALANCES

year ended June 30, 1979

Transfers To (From)	Expenditures	Encumbrances (Note C)	Total Expenditures and Encumbrances (Schedule 12)	Balances June 30, 1979 Carried Forward to 1980	Unexpended (Overexpended)
	\$ 906,923	\$ 34,997	\$ 941,920		\$ (220,690)
	727,819	52,360	780,179		(81,202)
	8,695		8,695		1,305
\$ 25,000	466,437	54,173	520,610		(19,210)
	165,399	7,503	172,902		38,078
(1,500)	1,359,091	22,766	1,381,857		105,474
1,500	387,802	2,744	390,546		(126,296)
(7,620)	22,597	3,878	26,475		(2,095)
7,620	139,965	27,063	167,028		(15,408)
	18,396		18,396		(566)
	50,124	3,647	53,771		10,917
	506,837	4,325	511,162		(31,769)
	212,696	2,957	215,653		56,663
	1,327,274	82,502	1,409,776		90,224
(25,000)	126,079	135	126,214		(8,864)
	64,405	192	64,597		(3,997)
	54,559		54,559		(12,059)
	496,977		496,977		3,023
	1,253,612	6,437	1,260,049		(356,223)
	1,009,858	8,542	1,018,400		50,645
	1,389,712	99,657	1,489,369		15,317
	920,203	13,424	933,627		126,473
	257,239	276	257,515	\$540,206	1
	729,801	78,411	808,212		662,238
	275		275		2,390
	222,769	1,207	223,976	59,493	
134,000 (A)	383,388	15,662	399,050	396,274	(1,324)
(125,000)	239,947	37,815	277,762		47,938
40,000	791,139	132,384	923,523		(193,923)
(52,000)	445,745	12,304	458,049		(6,285)
120,000	836,235	32,225	868,460		(95,660)
47,000	1,681,284	79,453	1,760,737	56,058	(311,994)
	15,110	8,450	23,560		3,500
(30,000)	2,436,019	28,281	2,464,300		16,256
185,000 (A)	1,205,092	233,386	1,438,478		(59,887)
	97,398		97,398		
	217,073	4,552	221,625		(12,055)
	386,176	331	386,507		4,493
	4,208		4,208		752
	15,380		15,380		

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
DETAIL OF APPROPRIATIONS, EXPENDITURES AND BALANCES
year ended June 30, 1979

DEPARTMENT OR ACTIVITY	Balance June 30, 1978	Appropriations
Buildings:		
Real Property Department:		
Buildings Division.....	197,840	5,062,728
Property Division.....		607,962
Auditorium Commission.....		848,036
Public Facilities Department.....	55,000	5,534,203
Miscellaneous:		
Finance Commission.....		143,542
Boston Redevelopment Authority.....		1,890,114
Total General Government.....	1,473,713	35,946,700
<i>Public Safety</i>		
Police:		
Police Department.....		57,312,296
Fire:		
Fire Department.....		43,538,605
Protective Inspection and Regulations:		
Building:		
Building Department.....		2,237,523
Board of Appeals.....		98,873
Board of Examiners.....		36,650
Beacon Hill Architectural Commission.....		1,975
Back Bay Architectural Commission.....		1,200
Other:		
Traffic and Parking Department.....		3,503,665
Licensing Board.....		230,000
Total Public Safety.....		106,960,787
<i>Inspection</i>		
Housing Inspection Department.....		1,571,511
Weights and Measures Division.....		236,965
Total Inspection.....		1,808,476
<i>Public Works</i>		
Public Works Department.....	819,023	29,202,309
Freedom Trail Commission.....		55,000
Total Public Works.....	819,023	29,257,309

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
DETAIL OF APPROPRIATIONS, EXPENDITURES AND BALANCES
year ended June 30, 1979

Transfers To (From)	Expenditures	Encumbrances (Note C)	Total Expenditures and Encumbrances (Schedule 12)	Balances June 30, 1979	
				Carried Forward to 1980	Unexpended (Overexpended)
(10,000)	5,060,992	255,543	5,316,535		(65,967)
10,000	348,661	37,210	385,871		232,091
	799,016	15,721	814,737		33,299
	5,277,076	902,720	6,179,796		(590,593)
	109,539	992	110,531		33,011
	1,757,573		1,757,573		132,541
319,000	34,932,595	2,304,225	37,236,820	1,052,031	(549,438)
	59,438,957	1,833,756	61,272,713		(3,960,417)
	44,151,204	417,423	44,568,627		(1,030,022)
	2,203,089	70,683	2,273,772		(36,249)
	96,422	325	96,747		2,126
	32,688	32	32,720		3,930
	960		960		1,015
	948	15	963		237
	3,098,899	464,828	3,563,727		(60,062)
	228,014	461	228,475		1,525
	109,251,181	2,787,523	112,038,704		(5,077,917)
	1,627,285	25,367	1,652,652		(81,141)
	223,732	813	224,545		12,420
	1,851,017	26,180	1,877,197		(68,721)
	25,908,050	2,815,172	28,723,222	799,564	498,546
	55,000		55,000		
	25,963,050	2,815,172	28,778,222	799,564	498,546

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
DETAIL OF APPROPRIATIONS, EXPENDITURES AND BALANCES
year ended June 30, 1979

DEPARTMENT OR ACTIVITY	Balance June 30, 1978	Appropriations
<i>Health and Hospitals</i>		
Health and Hospital Department:		
Boston City Hospital.....		60,528,434
Mattapan Chronic Disease Hospital.....		5,722,984
Long Island Hospital.....		8,142,081
Total Health and Hospitals.....		74,393,499
<i>Veterans' Services</i>		
Veterans' Services Department.....		3,813,835
Veterans' Graves Registration.....		96,325
Total Veterans' Services.....		3,910,160
<i>Libraries</i>		
Library Department.....		9,417,430
<i>Parks and Recreation</i>		
Parks and Recreation Department.....		8,732,185
Community Conservation Committee.....		35,400
Cemetery Division.....		
Total Parks and Recreation.....		8,767,585
<i>Miscellaneous</i>		
Unemployment Compensation.....		700,000
Executions of Court, Damage Claims, and Reimbursements.....		400,000
Workmen's Compensation Service.....		97,108
Workmen's Compensation.....		1,900,000
City Record.....		34,896
Youth Activities Commission.....		1,000,000
Pensions and Annuities (Non-Contributory).....		8,400,000
Snow Removal.....		2,750,000
Reserve Fund.....		15,027,653
Hospitalization and Insurance Plan for Employees.....		16,650,000
Community School Program.....		1,552,630
State-Boston Retirement System — Expense Fund.....		588,600
Listing Board.....		200,000
Total Miscellaneous.....		49,300,887
Total City Budget.....	\$2,292,736	\$319,762,833

**CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND**

**DETAIL OF APPROPRIATIONS, EXPENDITURES AND BALANCES
year ended June 30, 1979**

Transfers To (From)	Expenditures	Encumbrances (Note C)	Total Expenditures and Encumbrances (Schedule 12)	Balances June 30, 1979 Carried Forward to 1980	Unexpended (Overexpended)
	60,078,145	3,481,523	63,559,668		(3,031,234)
	5,726,457	140,389	5,866,846		(143,862)
	7,705,914	385,176	8,091,090		50,991
	73,510,516	4,007,088	77,517,604		(3,124,105)
(10,000)	2,805,089	54,830	2,859,919		943,916
10,000	106,607		106,607		(282)
	2,911,696	54,830	2,966,526		943,634
	9,835,674	4,186	9,839,860		(422,430)
	8,753,294	454,014	9,207,308	7,378	(482,501)
	51,593	5,448	57,041		(21,641)
1,136,734 (D)	906,237	230,497	1,136,734		
1,136,734	9,711,124	689,959	10,401,083	7,378	(504,142)
	512,842		512,842		187,158
	2,670,773	69,649	2,740,422		(2,340,422)
	103,844	4,864	108,708		(11,600)
	2,208,943	23,728	2,232,671		(332,671)
	42,829	800	43,629		(8,733)
	1,832,195	111,041	1,943,236		(943,236)
	8,744,599		8,744,599		(344,599)
	1,940,838	120,273	2,061,111		688,889
(14,737,653) (A)(E)					290,000
	15,042,673	133,839	15,176,512		1,473,488
	1,357,392	198,301	1,555,693		(3,063)
	588,600		588,600		
	201,887		201,887		(1,887)
(14,737,653)	35,247,415	662,495	35,909,910		(1,346,676)
\$(13,281,919)	\$303,214,268	\$13,351,658	\$316,565,926	\$1,858,973	\$(9,651,249)

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
DETAIL OF APPROPRIATIONS, EXPENDITURES AND BALANCES
year ended June 30, 1979

DEPARTMENT OR ACTIVITY	Balance June 30, 1978	Appropriations
SCHOOL BUDGET		
<i>School Committee</i>		
School Committee.....	\$ 1,557,997	
Administration.....	507,293	
Education Management.....	3,425,642	
Business Management.....	10,292,891	
Plant Management.....	18,127,656	
Supply.....	355,245	
Stadium.....	150,374	
Pupil Services.....	7,534,033	
Handicapped Services.....	9,005,011	
Personnel Services.....	13,551,155	
Support Services.....	9,537,192	
Equal Education Improvement.....	662,929	
Program Development.....	10,713,400	
Elementary Schools.....	41,478,599	
Middle Schools.....	22,177,454	
High Schools.....	33,016,856	
School Reserve Fund.....	(14,418,653)	
Total School Committee.....	167,675,074	
<i>Department of Planning and Engineering</i>		
Planning and Engineering.....	4,906,273	
Total School Budget.....	\$172,581,347	

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
DETAIL OF APPROPRIATIONS, EXPENDITURES AND BALANCES
year ended June 30, 1979

Transfers To (From)	Expenditures	Encumbrances (Note C)	Total Expenditures and Encumbrances (Schedule 12)	Balances June 30, 1979	
				Carried Forward to 1980	Unexpended (Overexpended)
	\$ 1,816,442	\$ 60,074	\$ 1,876,516		\$ (318,519)
	725,296	7,620	732,916		(225,623)
	2,124,495	3,602	2,128,097		1,297,545
	14,686,171	140,774	14,826,945		(4,534,054)
	10,153,578	45,878	10,199,456		7,928,200
	424,123	18,900	443,023		(87,778)
	157,290	3,713	161,003		(10,629)
	8,126,628	24,319	8,150,947		(616,914)
	8,936,523	547,670	9,484,193		(479,182)
	5,998,746	77,978	6,076,724		7,474,431
	12,130,588	359,826	12,490,414		(2,953,222)
	482,802		482,802		180,127
	7,200,106	637,702	7,837,808		2,875,592
	54,071,776	17,198	54,088,974		(12,610,375)
	23,875,705	11,116	23,886,821		(1,709,367)
	36,779,897	16,805	36,796,702		(3,779,846)
\$14,418,653 (A)(E)					
14,418,653	187,690,166	1,973,175	189,663,341		(7,569,614)
	4,434,094	448,975	4,883,069		23,204
\$14,418,653	\$192,124,260	\$2,422,150	\$194,546,410		\$(7,546,410)

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
DETAIL OF APPROPRIATIONS, EXPENDITURES AND BALANCES
year ended June 30, 1979

DEPARTMENT OR ACTIVITY	Balance June 30, 1978	Appropriations
<i>COUNTY BUDGET</i>		
<i>General Government</i>		
Recording and Reporting:		
Registry of Deeds.....		\$ 912,037
Buildings:		
Court House Custodian.....		2,542,953
Total General Government.....		3,454,990
<i>Corrections</i>		
Jail		2,660,217
Penal Institutions Department:		
Central Office.....		176,825
House of Correction.....		2,889,571
Total Corrections.....		5,726,613
<i>Judicial</i>		
Central Courts:		
Supreme Judicial Court.....		414,800
Superior Court, Civil Session, General Expenses.....		508,150
Superior Court, Civil Session, Clerk's Office.....		2,208,352
Superior Court, Criminal Session, Clerk's Office.....		2,159,200
Superior Court, Criminal Session, District Attorney's Office.....		1,438,650
Municipal Court, City of Boston.....		3,644,505
Boston Juvenile Court.....		1,641,764
Probate Court.....		239,836
Superior Court, Court Officers' Division.....		1,621,891
Superior Court, Criminal Session, Probation Department.....		318,795
Appeals Court.....		151,740
Total Central Courts.....		14,347,683

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL FUND

DETAIL OF APPROPRIATIONS, EXPENDITURES AND BALANCES

year ended June 30, 1979

Transfers To (From)	Expenditures	Encumbrances (Note C)	Total Expenditures and Encumbrances (Schedule 12)	Balances June 30, 1979	
				Carried Forward to 1980	Unexpended (Overexpended)
	\$ 893,150	\$ 3,642	\$ 896,792		\$ 15,245
	3,239,195	20,689	3,259,884		(716,931)
	4,132,345	24,331	4,156,676		(701,686)
	2,866,744	52,886	2,919,630		(259,413)
	190,302	20,319	210,621		(33,796)
	3,218,508	60,639	3,279,147		(389,576)
	6,275,554	133,844	6,409,398		(682,785)
	445,900	2,683	448,583		(33,783)
	544,963	910	545,873		(37,723)
	2,119,858	33,939	2,153,797		54,555
	2,311,846	59,829	2,371,675		(212,475)
	1,610,794	62,894	1,673,688		(235,038)
	3,438,767	85,350	3,524,117		120,388
	2,043,859	64,399	2,108,258		(466,494)
	228,801	8,883	237,684		2,152
	1,747,492	34,523	1,782,015		(160,124)
	309,545	825	310,370		8,425
	115,684		115,684		36,056
	14,917,509	354,235	15,271,744		(924,061)

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
DETAIL OF APPROPRIATIONS, EXPENDITURES AND BALANCES
year ended June 30, 1979

DEPARTMENT OR ACTIVITY	Balance June 30, 1978	Appropriations
District Courts:		
Municipal Court, Charlestown District.....		334,145
Municipal Court, East Boston District.....		716,897
Municipal Court, South Boston District.....		467,914
Municipal Court, Dorchester District.....		1,456,705
Municipal Court, Roxbury District.....		1,981,955
Municipal Court, West Roxbury District.....		704,500
Municipal Court, Brighton District.....		441,250
Municipal Court, Chelsea District.....		640,738
Total District Courts.....		6,744,104
Medical Examinations:		
Medical Examiner Service, Northern Division.....		123,920
Medical Examiner Service, Southern Division.....		138,581
Associate Medical Examiner Service, Northern Division.....		15,725
Associate Medical Examiner Service, Southern Division.....		17,365
Total Medical Examinations.....		295,591
Miscellaneous:		
Social Law.....		5,000
Mental Illness.....		10,300
Housing Court, City of Boston.....		673,116
Pensions and Annuities.....		832,485
Total Miscellaneous.....		1,520,901
Total County Budget.....		32,089,882
Total City, School and County Budget.....	\$2,292,736	\$524,434,062

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
DETAIL OF APPROPRIATIONS, EXPENDITURES AND BALANCES
year ended June 30, 1979

Transfers To (From)	Expenditures	Encumbrances (Note C)	Total Expenditures and Encumbrances (Schedule 12)	Balances June 30, 1979	
				Carried Forward to 1980	Unexpended (Overexpended)
	365,477	6,567	372,044		(37,899)
	774,921	10,494	785,415		(68,518)
	511,972	13,709	525,681		(57,767)
	1,798,577	37,327	1,835,904		(379,199)
	2,434,867	40,721	2,475,588		(493,633)
	796,443	12,322	808,765		(104,265)
	641,441	26,178	667,619		(226,369)
	687,286	10,975	698,261		(57,523)
	8,010,984	158,293	8,169,277		(1,425,173)
	123,294	1,770	125,064		(1,144)
	131,823	1,195	133,018		5,563
	14,207		14,207		1,518
	16,358	1,145	17,503		(138)
	285,682	4,110	289,792		5,799
	5,000		5,000		
	4,953		4,953		5,347
	666,960	5,343	672,303		813
	1,001,737		1,001,737		(169,252)
	1,678,650	5,343	1,683,993		(163,092)
	35,300,724	680,156	35,980,880		(3,890,998)
\$1,136,734	\$530,639,252	\$16,453,964	\$547,093,216	\$1,858,973	\$(21,088,657)

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
DETAIL OF APPROPRIATIONS, EXPENDITURES AND BALANCES
year ended June 30, 1979

DEPARTMENT OR ACTIVITY	Balance June 30, 1978	Appropriations
DEBT AND INTEREST		
Redemption of Funded Debt — City		36,820,000
Interest Payments:		
City Debt		33,661,453
Refunded Taxes		100,000
Temporary Loans		3,200,000
Temporary Loans in Anticipation of Bond Issue		400,000
Total Debt and Interest		74,181,453
CONTRIBUTIONS TO RETIREMENT FUNDS		
State-Boston Retirement System		60,652,400
Workmen's Compensation Credit		13,439
Total Contributions to Retirement Funds		60,665,839
STATE ASSESSMENTS		
State Examination of Retirement System		52,465
Health Insurance — Retirement Program		377,807
Motor Vehicle Excise Tax Bills		36,443
Old Colony Planning		1,753
Mosquito Control Project		105,058
Special Education — Chapter 766		1,239,840
Total State Assessments		1,813,366
METROPOLITAN DISTRICT ASSESSMENTS		
Parks		4,284,488
Air Pollution District		37,353
Area Planning Council		91,536
Metropolitan District Expenses		5,380
Total Metropolitan District Assessments		4,418,757
M.B.T.A. ASSESSMENT		
Operating Deficit		35,698,000
Total State, M.D.C. and M.B.T.A. Assessments		41,930,123
Total	2,292,736	701,211,477
DEFICIT APPROPRIATIONS		
Abatements in Excess of Overlay, Fiscal 1978		24,293,488
Appropriation Deficit, Fiscal 1978		13,000,000
Underestimate of State Assessments, Fiscal 1978 (Net) (Note H)		125,036
Total Deficit Appropriations		37,418,524
Total	\$2,292,736	738,630,001
Budgetary Basis Adjustments — Schedule 13		(37,294,923)
Totals as reflected in Audited Financial Statements — Exhibit E		\$701,335,078
Adjustment to conform Budgetary Statements to Generally Accepted Accounting Principles — Schedule 13		
Totals as reflected in Audited Financial Statements — Exhibits A and C ...		

NOTE A. Acts of 1909, Chapter 486, Section 3B as amended by Chapter 24, Act of 1954, which authorizes the City Auditor to make transfers after June 10th.

NOTE B. Includes office supplies.

NOTE C. Open purchase and service orders, contracts, and estimated costs for utilities and similar services incurred but not yet billed are charged as encumbrances, and set up as reserves for encumbrances.

NOTE D. Receipt from Cemetery Fund.

NOTE E. City Council order transferring \$14,418,653 from the City Budget Reserve Fund to the School Budget Reserve Fund.

NOTE F. Receipt from Sinking Fund.

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL FUND

DETAIL OF APPROPRIATIONS, EXPENDITURES AND BALANCES

year ended June 30, 1979

Transfers To (From)	Expenditures	Encumbrances (Note C)	Total Expenditures and Encumbrances (Schedule 12)	Balances June 30, 1979 Carried Forward to 1980	Unexpended (Overexpended)
123,601 (F)	37,060,000		37,060,000		(116,399)
	31,888,500		31,888,500		1,772,953
	6,380		6,380		93,620
	2,828,603		2,828,603		371,397
	1,263,999		1,263,999		(863,999)
123,601	73,047,482		73,047,482		1,257,572
	61,382,400		61,382,400		(730,000)
	13,439		13,439		
	61,395,839		61,395,839		(730,000)
	52,465		52,465		
	377,807		377,807		
	36,443		36,443		
	1,753		1,753		
	69,446		69,446		35,612
	1,017,600		1,017,600		222,240
	1,555,514		1,555,514		257,852
	4,258,715		4,258,715		25,773
	35,308		35,308		2,045
	91,536		91,536		
	5,380		5,380		
	4,390,939		4,390,939		27,818
	35,609,276		35,609,276		88,724
	41,555,729		41,555,729		374,394
1,260,335	706,638,302	16,453,964	723,092,266	1,858,973	(20,186,691) Note G.
(24,293,488)					
(13,000,000)					
(125,036)					
(37,418,524)					
(36,158,189)	706,638,302	16,453,964	723,092,266	\$1,858,973	\$(20,186,691)
36,158,189	14,057,244	(1,933,096)	12,124,148		
	\$720,695,546	\$14,520,868	\$735,216,414		
	(161,504,942)	230,498			
	\$559,190,604	\$14,751,366			

NOTE G. Disposition of Expenditure Deficit:

Amount offset against Excess Revenues — Schedule 8	\$3,043,179
Amount offset against unused Reserve for Encumbrances from Prior Years	2,290,951
Overestimates to be used for Fiscal 1980 Taxes	(374,393)
Amount to be raised in Fiscal 1980 Taxes	15,226,954
	<u>\$20,186,691</u>

NOTE H. Total underestimates, \$731,258, less total overestimates, \$606,222.

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
COMPARATIVE SUMMARY OF EXPENDITURES
years ended June 30, 1979 and 1978

DEPARTMENT OR ACTIVITY	Personal Services	Contractual Services
CITY BUDGET		
<i>General Government</i>		
Legislative and Executive:		
Mayor, Office Expenses.....	\$809,665	\$ 65,665
City Council.....	655,097	79,528
City Council Proceedings.....		8,695
Mayor's Office of Cultural Affairs.....	85,870	422,000
Office of Federal Relations.....	75,390	89,894
Mayor's Office of Public Service.....	1,140,018	186,950
Office of Human Rights.....	384,433	2,981
Conventions and Entertainment.....		
Public Celebrations.....		
United States Bond Allotment Plan.....		
Substance Abuse Activities.....	40,645	8,367
Boston Rent Control Administration.....	412,960	52,656
Development and Industrial Commission.....	198,410	11,367
Commission on Affairs of the Elderly.....	759,867	327,971
Mayor's Office, Consumer Affairs Council.....	122,665	477
Mayor's Safe Streets Act Advisory Committee.....		
Mayor's Office, Licensing Division.....	62,671	561
Mayor's Office of Planning and Neighborhood Service.....		
Community Services Administration.....		
Office of Classification.....		496,977
Elections:		
Election Department.....	1,148,202	51,495
Finance:		
Auditing Department.....	812,770	192,809
Assessing Department.....	1,334,201	119,567
Treasury Department:		
Collecting Division.....	652,606	26,394
Motor Vehicle Excise Collection Expense.....		
Treasury Division.....	400,633	314,905
Board of Commissioners of Sinking Funds.....		
Office of Fiscal Affairs and Planning.....	214,572	7,419
Office of Property Equalization.....	297,182	45,603
Administrative Services:		
Administrative Division.....	221,467	45,160
Personnel Division.....	616,901	249,523
Purchasing Division.....	397,482	27,567
Budget Division.....	624,511	127,920
Purchasing Division, Printing Section.....	1,162,066	161,189
Art Commission.....		22,900
Data Processing Unit.....	838,936	70,595
Law:		
Law Department.....	987,166	436,565
Criminal Justice Activities.....	97,398	
Recording and Reporting:		
City Clerk Department.....	205,337	10,347
Registry Division.....	367,609	7,546
Planning:		
Zoning Commission.....	1,000	2,930
Landmark Commission.....		14,830

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
COMPARATIVE SUMMARY OF EXPENDITURES
years ended June 30, 1979 and 1978

Supplies and Materials	Equipment	Land, Structures and Improvements	Other Charges	Total Expenditures and Encumbrances June 30, 1979	June 30, 1978
\$ 34,041	\$ 5,996		\$ 26,553	\$ 941,920	\$ 621,057
16,405	21,636		7,513	780,179	719,340
				8,695	8,500
12,566			174	520,610	471,988
1,028			6,590	172,902	
33,943	16,865		4,081	1,381,857	1,377,563
3,132				390,546	262,924
			26,475	26,475	24,437
			167,028	167,028	132,937
			18,396	18,396	13,064
4,021			738	53,771	69,636
30,904			14,642	511,162	535,389
1,504	1,620		2,752	215,653	251,391
62,440	28,765	220,797	9,936	1,409,776	419,880
1,937	464		671	126,214	93,375
					135,857
1,365				64,597	61,747
					442,550
			54,559	54,559	400
				496,977	
46,093	1,164		13,095	1,260,049	1,138,806
9,665	2,042		1,114	1,018,400	960,665
12,958	16,142		6,501	1,489,369	1,570,954
191,881	5,925		56,821	933,627	1,004,554
			257,515	257,515	202,278
57,871	5,996		28,807	808,212	922,267
275				275	275
1,029			956	223,976	36,531
6,344	43,085		6,836	399,050	
3,534	4,358		3,243	277,762	437,702
4,848	630		51,621	923,523	479,823
21,820	237		10,943	458,049	459,514
9,124	10,308		96,597	868,460	834,124
289,378	86,059		62,045	1,760,737	1,195,556
660				23,560	2,885
68,910	3,172		1,482,687	2,464,300	2,446,549
4,456	8,658		1,633	1,438,478	1,143,238
				97,398	
1,977	3,514		450	221,625	204,602
8,891	639		1,822	386,507	368,716
278				4,208	2,807
550				15,380	

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
COMPARATIVE SUMMARY OF EXPENDITURES
years ended June 30, 1979 and 1978

DEPARTMENT OR ACTIVITY	Personal Services	Contractual Services
Buildings:		
Real Property Department:		
Buildings Division.....	1,953,310	2,902,316
Property Division.....	252,875	66,772
Auditorium Commission.....	211,276	581,720
Public Facilities Department.....	1,510,037	2,908,054
Miscellaneous:		
Finance Commission.....	89,254	8,463
Boston Redevelopment Authority.....	1,529,756	82,117
Total General Government.....	20,674,238	10,238,795
<i>Public Safety</i>		
Police:		
Police Department.....	55,183,397	1,810,240
Fire:		
Fire Department.....	41,223,725	1,139,032
Protective Inspection and Regulations:		
Building:		
Building Department.....	1,940,509	315,794
Board of Appeals.....	80,759	12,123
Board of Examiners.....	30,372	74
Beacon Hill Architectural Commission.....		
Back Bay Architectural Commission.....		
Other:		
Traffic and Parking Department.....	2,216,386	875,565
Licensing Board.....	210,393	9,937
Total Public Safety.....	100,885,541	4,162,765
<i>Inspection</i>		
Housing Inspection Department.....	1,510,930	127,562
Weights and Measures Division.....	214,496	1,858
Total Inspection.....	1,725,426	129,420
<i>Public Works</i>		
Public Works Department.....	8,164,108	17,474,050
Freedom Trail Commission.....		55,000
Total Public Works.....	8,164,108	17,529,050

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
COMPARATIVE SUMMARY OF EXPENDITURES
years ended June 30, 1979 and 1978

Supplies and Materials	Equipment	Land, Structures and Improvements	Other Charges	Total Expenditures and Encumbrances	
				June 30, 1979	June 30, 1978
305,651	29,104		126,154	5,316,535	4,469,765
65,007			1,217	385,871	448,922
12,091	1,017		8,633	814,737	926,995
30,413	22,920		1,708,372	6,179,796	4,711,744
1,136	483		11,195	110,531	107,587
9,000	700		136,000	1,757,573	1,037,001
1,367,126	321,499	220,797	4,414,365	37,236,820	30,756,395
2,045,520	1,492,582		740,974	61,272,713	58,223,170
1,399,387	334,422		472,061	44,568,627	43,504,636
15,102			2,367	2,273,772	2,333,760
1,603	2,262			96,747	91,738
2,040			234	32,720	33,027
			960	960	1,200
			963	963	1,089
312,363	155,247		4,166	3,563,727	3,332,310
4,147	1,425		2,573	228,475	223,045
3,780,162	1,985,938		1,224,298	112,038,704	107,743,975
9,833	360		3,967	1,652,652	1,586,291
4,535	78		3,578	224,545	224,752
14,368	438		7,545	1,877,197	1,811,043
1,540,558	466,462	919,460	158,584	28,723,222	24,370,450
				55,000	50,417
1,540,558	466,462	919,460	158,584	28,778,222	24,420,867

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
COMPARATIVE SUMMARY OF EXPENDITURES
years ended June 30, 1979 and 1978

DEPARTMENT OR ACTIVITY	Personal Services	Contractual Services
<i>Health and Hospitals</i>		
Health and Hospitals Department:		
Boston City Hospital.....	42,647,507	13,725,587
Mattapan Chronic Disease Hospital.....	4,471,516	541,598
Long Island Hospital.....	6,107,607	417,803
Total Health and Hospitals.....	53,226,630	14,684,988
<i>Veterans' Services</i>		
Aid to Needy Veterans:		
Veterans' Services Department.....	624,406	20,184
Veterans' Graves Registration.....	49,657	56,852
Total Veterans' Services.....	674,063	77,036
<i>Libraries</i>		
Library Department.....	6,963,023	1,217,678
<i>Parks and Recreation</i>		
Parks and Recreation Department.....	6,270,408	1,320,798
Community Conservation Committee.....	44,680	3,095
Cemetery Division.....	583,154	267,644
Total Parks and Recreation.....	6,898,242	1,591,537
<i>Miscellaneous</i>		
Unemployment Compensation.....		
Executions of Court, Damage Claims and Reimbursements.....		
Workmen's Compensation Service.....	85,449	15,410
Workmen's Compensation.....		
City Record.....	38,173	3,888
Youth Activities Commission.....	1,635,032	285,964
Pensions and Annuities (Non-Contributory).....		
Snow Removal.....		2,061,111
Reserve Fund.....		
Hospitalization and Insurance Plan for Employees.....	174,174	3,055
Community School Program.....	972,261	546,178
State-Boston Retirement System Expense Fund.....		
Listing Board.....	185,817	4,730
Total Miscellaneous.....	3,090,906	2,920,336
Total City Budget.....	202,302,177	52,551,605

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
COMPARATIVE SUMMARY OF EXPENDITURES
years ended June 30, 1979 and 1978

Supplies and Materials	Equipment	Land, Structures and Improvements	Other Charges	Total Expenditures and Encumbrances	
				June 30, 1979	June 30, 1978
6,416,293	51,520		718,761	63,559,668	58,154,432
779,373	6,930		67,429	5,866,846	5,799,251
1,404,877	66,561		94,242	8,091,090	7,456,942
8,600,543	125,011		880,432	77,517,604	71,410,625
5,077	3,470		2,206,782	2,859,919	3,052,953
98				106,607	98,631
5,175	3,470		2,206,782	2,966,526	3,151,584
1,181,642	13,103		464,414	9,839,860	9,211,138
668,072	142,674	442,620	362,736	9,207,308	8,246,155
2,809		5,620	837	57,041	32,845
55,376	12,225	198,672	19,663	1,136,734	986,374
726,257	154,899	646,912	383,236	10,401,083	9,265,374
			512,842	512,842	
			2,740,422	2,740,422	2,263,928
761	7,088			108,708	82,348
			2,232,671	2,232,671	1,671,415
1,568				43,629	34,698
7,751	5,235		9,254	1,943,236	1,162,925
			8,744,599	8,744,599	8,010,040
				2,061,111	6,713,297
					400,000
3,844	526		14,994,913	15,176,512	19,206,575
31,771	20		5,463	1,555,693	1,415,455
			588,600	588,600	546,000
11,340				201,887	66,002
57,035	12,869		29,828,764	35,909,910	44,039,866
17,272,866	3,083,689	1,787,169	39,568,420	316,565,926	301,810,867

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
COMPARATIVE SUMMARY OF EXPENDITURES
years ended June 30, 1979 and 1978

DEPARTMENT OR ACTIVITY	Personal Services	Contractual Services
SCHOOL BUDGET		
<i>School Committee</i>		
School Committee.....	1,170,609	
Administration	641,623	
Education Management.....	1,858,689	
Business Management.....	5,927,385	
Plant Management.....	440,149	
Custodian Services.....		
Supply	384,582	
Stadium	132,019	
Pupil Services.....	7,733,574	
Handicapped Services.....	1,367,514	
Personnel Services.....	2,709,679	
Support Services.....	2,410,361	
Equal Education Improvement.....	466,603	
Program Development.....	5,398,043	
Elementary Schools.....	52,949,314	
Middle Schools.....	23,364,283	
High Schools.....	35,590,402	
Outreach Services.....		
Purchase Clearing Account.....		
Total School Committee.....	142,544,829	
<i>Department of Planning and Engineering</i>		
Planning and Engineering.....	1,377,195	
Total School Budget.....	143,922,024	

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
COMPARATIVE SUMMARY OF EXPENDITURES
years ended June 30, 1979 and 1978

Supplies and Materials	Equipment	Land, Structures and Improvements	Other Charges	Total Expenditures and Encumbrances	
				June 30, 1979	June 30, 1978
			705,907	1,876,516	1,291,618
			91,293	732,916	650,711
			269,408	2,128,097	1,735,864
			8,899,560	14,826,945	10,617,326
			9,759,307	10,199,456	9,371,442
					8,645
			58,441	443,023	561,039
			28,984	161,003	118,246
			417,373	8,150,947	7,160,773
			8,116,679	9,484,193	1,406,386
			3,367,045	6,076,724	10,357,056
			10,080,053	12,490,414	9,031,760
			16,199	482,802	311,857
			2,439,765	7,837,808	6,361,534
			1,139,660	54,088,974	51,852,984
			522,538	23,886,821	23,819,182
			1,206,300	36,796,702	34,710,402
					5,406
					10,061
			47,118,512	189,663,341	169,382,292
			3,505,874	4,883,069	4,922,360
			50,624,386	194,546,410	174,304,652

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
COMPARATIVE SUMMARY OF EXPENDITURES
years ended June 30, 1979 and 1978

DEPARTMENT OR ACTIVITY	Personal Services	Contractual Services
COUNTY BUDGET		
<i>General Government</i>		
Recording and Reporting:		
Registry of Deeds.....	817,050	27,157
Buildings:		
Court House Custodian.....	2,206,477	680,502
Total General Government.....	3,023,527	707,659
<i>Corrections</i>		
Jail.....	2,240,188	161,407
Penal Institutions Department:		
Central Office.....	183,694	22,540
House of Correction.....	2,131,082	385,346
Total Corrections.....	4,554,964	569,293
<i>Judicial</i>		
Central Courts:		
Supreme Judicial Court.....	416,209	24,460
Superior Court, Civil Session, General Expenses.....	526,996	837
Superior Court, Civil Session, Clerk's Office.....	1,533,219	561,888
Superior Court, Criminal Session, Clerk's Office.....	858,223	1,493,808
Superior Court, Criminal Session, District Attorney's Office.....	929,080	645,822
Municipal Court, City of Boston.....	2,998,259	250,095
Boston Juvenile Court.....	1,342,409	743,177
Probate Court.....	135,589	53,835
Superior Court, Court Officers' Division.....	1,545,400	235,706
Superior Court, Criminal Session, Probation Department.....	288,876	8,614
Appeals Court.....	114,163	
Total Central Courts.....	10,688,423	4,018,242

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
COMPARATIVE SUMMARY OF EXPENDITURES
years ended June 30, 1979 and 1978

Supplies and Materials	Equipment	Land, Structures and Improvements	Other Charges	Total Expenditures and June 30, 1979	Encumbrances June 30, 1978
11,338	10,187		31,060	896,792	854,773
321,716	17,981		33,208	3,259,884	2,934,337
333,054	28,168		64,268	4,156,676	3,789,110
464,586	20,938		32,511	2,919,630	2,764,813
1,385	2,657		345	210,621	183,588
723,579	9,528		29,612	3,279,147	3,105,916
1,189,550	33,123		62,468	6,409,398	6,054,317
4,568	3,284		62	448,583	443,603
3,000	14,890		150	545,873	527,128
42,712	15,563		415	2,153,797	2,073,312
16,145	3,338		161	2,371,675	2,269,520
34,112	27,026		37,648	1,673,688	1,211,707
217,143	29,406		29,214	3,524,117	3,525,531
9,491	11,607		1,574	2,108,258	1,680,871
34,897	10,319		3,044	237,684	204,041
89			820	1,782,015	1,694,874
7,512	5,127		241	310,370	331,718
1,521				115,684	126,048
371,190	120,560		73,329	15,271,744	14,088,353

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
COMPARATIVE SUMMARY OF EXPENDITURES
years ended June 30, 1979 and 1978

DEPARTMENT OR ACTIVITY	Personal Services	Contractual Services
District Courts:		
Municipal Court, Charlestown District	344,155	21,974
Municipal Court, East Boston District	681,256	85,326
Municipal Court, South Boston District	405,415	104,062
Municipal Court, Dorchester District	1,584,383	195,820
Municipal Court, Roxbury District	2,083,244	302,222
Municipal Court, West Roxbury District	600,184	180,156
Municipal Court, Brighton District	531,714	95,970
District Court of Chelsea	605,881	62,471
Total District Courts	6,836,232	1,048,001
Medical Examinations:		
Medical Examiner Service, Northern Division	113,399	6,442
Medical Examiner Service, Southern Division	90,018	35,542
Associate Medical Examiner Service, Northern Division	10,893	1,750
Associate Medical Examiner Service, Southern Division	12,499	1,970
Total Medical Examinations	226,809	45,704
Miscellaneous:		
Social Law Library		5,000
Mental Illness		4,953
Housing Court, City of Boston	589,518	56,568
Pensions and Annuities (Non-Contributory)		
Total Miscellaneous	589,518	66,521
Total County Budget	25,919,473	6,455,420
Total City, School and County Budgets	372,143,674	59,007,025
Percent Total	68.0%	10.8%

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
COMPARATIVE SUMMARY OF EXPENDITURES
years ended June 30, 1979 and 1978

Supplies and Materials	Equipment	Land, Structures and Improvements	Other Charges	Total Expenditures and Encumbrances	
				June 30, 1979	June 30, 1978
3,648	2,137		130	372,044	349,977
15,580	3,177		76	785,415	726,557
9,144	6,682		378	525,681	507,142
34,498	14,376		6,827	1,835,904	1,450,274
77,585	4,676		7,861	2,475,588	2,097,192
22,913	4,128		1,384	808,765	699,505
33,302	6,633			667,619	562,154
17,170	11,153		1,586	698,261	586,556
213,840	52,962		18,242	8,169,277	6,979,357
3,817	1,387		19	125,064	107,687
4,268	3,169		21	133,018	125,641
1,193	352		19	14,207	11,218
1,446	1,568		20	17,503	13,373
10,724	6,476		79	289,792	257,919
				5,000	5,000
				4,953	6,388
16,459	7,122		2,636	672,303	677,335
			1,001,737	1,001,737	973,204
16,459	7,122		1,004,373	1,683,993	1,661,927
2,134,817	248,411		1,222,759	35,980,880	32,830,983
19,407,683	3,332,100	1,787,169	91,415,565	547,093,216	507,960,128
3.6%	.6%	.3%	16.7%	100.0%	

**CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
COMPARATIVE SUMMARY OF EXPENDITURES
years ended June 30, 1979 and 1978**

DEPARTMENT OR ACTIVITY	Personal Services	Contractual Services
DEBT AND INTEREST		
Redemption of Funded Debt — City		
Interest Payments:		
City Debt		
Refunded Taxes		
Temporary Loans		
Temporary Loans in Anticipation of Bond Issue		
Total Debt and Interest		
CONTRIBUTIONS TO RETIREMENT FUNDS		
State-Boston Retirement System		
Workmen's Compensation Credit		
Total Contributions to Retirement Funds		
STATE ASSESSMENTS		
State Examination of Retirement System		
Health Insurance — Retirement Program		
Motor Vehicle Excise Tax Bills		
Old Colony Planning		
Mosquito Control Project		
Special Education — Chapter 766		
Total State Assessments		
METROPOLITAN DISTRICT ASSESSMENTS		
Parks		
Air Pollution District		
Area Planning Council		
Metropolitan District Expenses		
Total Metropolitan District Assessments		
M.B.T.A. ASSESSMENT		
Operating Deficit		
Total State, M.D.C. and M.B.T.A. Assessments		
Total Expenditures (Schedule II)	\$372,143,674	\$59,007,025

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND
COMPARATIVE SUMMARY OF EXPENDITURES
years ended June 30, 1979 and 1978

Supplies and Materials	Equipment	Land, Structures and Improvements	Other Charges	Total Expenditures and Encumbrances June 30, 1979	June 30, 1978
			37,060,000	37,060,000	35,945,000
			31,888,500	31,888,500	31,128,605
			6,380	6,380	33,234
			2,828,603	2,828,603	1,084,732
			1,263,999	1,263,999	154,000
			73,047,482	73,047,482	68,345,571
			61,382,400	61,382,400	54,511,500
			13,439	13,439	11,117
			61,395,839	61,395,839	54,522,617
			52,465	52,465	54,901
			377,807	377,807	678,954
			36,443	36,443	29,943
			1,753	1,753	2,834
			69,446	69,446	41,416
			1,017,600	1,017,600	1,162,512
			1,555,514	1,555,514	1,970,560
			4,258,715	4,258,715	3,826,984
			35,308	35,308	29,688
			91,536	91,536	90,274
			5,380	5,380	5,380
			4,390,939	4,390,939	3,952,326
			35,609,276	35,609,276	32,608,988
			41,555,729	41,555,729	38,531,874
\$19,407,683	\$3,332,100	\$1,787,169	\$267,414,615	\$723,092,266	\$670,346,564

**CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL FUND**

**SCHEDULE OF ADJUSTMENTS TO CONFORM DETAIL OF APPROPRIATIONS,
EXPENDITURES AND BALANCES TO AUDITED FINANCIAL STATEMENTS
year ended June 30, 1979**

	Appropriations	Expenditures	Encumbrances	Total Expenditures and Encumbrances
Budgetary Basis Adjustments				
Fiscal 1978 Deficits	\$ (36,158,189)			
Removal of Cemetery Division	(1,136,734)		\$ (230,498)	\$ (230,498)
Adjustment of June 30, 1979 Encumbrances (Note A)			1,891,675	1,891,675
Adjustment Resulting from Year End Cut-Off Procedures (Note B)		\$ 3,131,447	(3,594,273)	(462,826)
Fiscal 1979 Expenditures Encumbered in 1978 (Note C)		13,121,691		13,121,691
Removal of Police Special Duty Expense to Agency and Trust Funds		(1,325,552)		(1,325,552)
Removal of Community School Program Expense to Special Revenue Fund		(828,595)		(828,595)
Removal of Parkman Fund Expense to Special Revenue Fund		(376,038)		(376,038)
Removal of Hospitalization and Insurance Plan Expense to Special Revenue Fund		(292,077)		(292,077)
Removal of Community Development Block Grant Expense to Special Revenue Fund		(234,171)		(234,171)
Removal of Medical Examiner Expense to Health and Hospital Enterprise Fund		(289,792)		(289,792)
Unexpended Balance Federal Grants		(266,144)		(266,144)
Adjustments to Detail		(606,449)		(606,449)
Accrual of Water and Sewer Charges		2,022,924		2,022,924
Total (Schedule 11)	\$ (37,294,923)	\$ 14,057,244	\$ (1,933,096)	\$ 12,124,148
Adjustment to Conform Budgetary Statements to Generally Accepted Accounting Principles				
Replacement of Cemetery Division Encumbrances			\$ 230,498	\$ 230,498
Provision for Unfunded Pension Costs (Note D)		\$ 26,804,270		26,804,270
Accrual of Judgments and Claims (Note E)		8,560,000		8,560,000
Transfer of Health and Hospitals Expenditures to Health and Hospitals Enterprise Fund		(64,510,516)		(64,510,516)
Other Transfers to Health and Hospitals (Note F)		(10,129,340)		(10,129,340)
Reclassification of Pay-As-You-Go Pension Costs to Health and Hospitals		(7,397,391)		(7,397,391)
Removal of 1979 Redemption of Debt and Interest to Debt Service Fund		(68,948,500)		(68,948,500)
Transfer of Interest on Temporary Loans in Anticipation of Bond Issue to Capital Projects Fund		(1,264,000)		(1,264,000)
Transfer of Federal Revenue Sharing and Local Public Works Grants to Special Revenue Fund		(27,715,000)		(27,715,000)
Provision for State Reimbursement of Teachers' Pension Costs (Note G) ..		(17,209,645)		(17,209,645)
Adjustments to Detail		305,180		305,180
Total (Schedule 11)		\$ (161,504,942)	\$ 230,498	\$ (161,274,444)

NOTE A. Subsequent to the city's cut-off for processing invoices, final invoices were received against certain open contracts and orders in amounts more than originally encumbered.

NOTE B. Under the city's normal closing procedure, the cut-off for processing Fiscal 1979 invoices was July 20, 1979. Open contracts and orders were charged against appropriations as encumbrances. The independent audit of invoices was continued until December during which time additional invoices were received covering goods and services actually rendered during Fiscal 1979.

NOTE C. During fiscal 1979, payments in the amount of \$13.1 million were made against contracts and orders encumbered as of June 30, 1978. Since the encumbrances had been charged against budgetary appropriations in Fiscal 1978, they were not, under statutory accounting procedures, again charged as expenditures in Fiscal 1979. Under generally accepted accounting principles, expenditures are shown in the year expended.

NOTE D. Under statutory accounting procedures no provision is made for unfunded pension costs. Generally accepted accounting principles require that they be accrued.

NOTE E. Under statutory accounting procedures, judgments and claims are accounted for on a cash basis.

NOTE F. This amount includes fringe benefits and other costs.

NOTE G. Under statutory accounting procedures, the reimbursement by the state for teachers' pension costs is treated as a miscellaneous "estimated" receipt in the year received. Under generally accepted accounting principles it is treated as a reduction of expenditures and is accrued in the year for which reimbursement is made.

CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1979

	Federal Revenue Sharing	Local Public Works and Antirecession Fiscal Assistance	Community Development Block Grant	Innovative Program	Neighborhood Research	Other Special Revenue	Total Special Revenue Funds (Exhibit A)
ASSETS:							
Cash and Cash Equivalents	\$ 34,007	\$ 21,213	\$ 508,135	\$ 5,340	\$100,839	\$ 1,263,526	\$ 568,695
Due from Other Funds	5,606,825	808,575	10,278,090	9,900	32,739	11,172,822	1,364,365
Due from Federal Government							27,908,951
Due from State Government						3,734,151	3,734,151
Total Assets	\$5,640,832	\$829,788	\$10,786,225	\$15,240	\$133,578	\$16,170,499	\$33,576,162
LIABILITIES:							
Warrants and Accounts Payable				13,386		1,418,978	10,563,969
Due to Other Funds	514,939	769,641	8,361,964	1,854	133,578	(1,750,606)	1,377,210
Total Liabilities	514,939	822,825	10,786,225	15,240	133,578	(331,628)	11,941,179
FUND EQUITY:							
Reserved for Encumbrances	5,125,893	6,963				15,877,926	15,877,926
Unreserved — Undesignated	5,125,893	6,963				624,201	5,757,057
Total Fund Equity	\$5,640,832	\$829,788	\$10,786,225	\$15,240	\$133,578	\$16,502,127	\$33,576,162
Total Liabilities and Fund Equity							

CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, OPERATING
TRANSFERS AND CHANGES IN FUND EQUITY

for the year ended June 30, 1979

	Federal Revenue Sharing	Local Public Works and Antirecession Fiscal Assistance	Community Development Block Grant (Schedule 16)	Innovative Program	Neighborhood Research	Other Special Revenue (Schedule 17)	Total Special Revenue Funds
REVENUES:							
Local — Interest	\$ 256,038	\$ 65,738					\$ 321,776
Intergovernmental:							
Federal	22,697,557	11,738,777	\$30,776,162	\$1,800,000	\$274,956	\$ 78,872,804	146,160,256
State	22,697,557	11,738,777	30,776,162	1,800,000	274,956	24,775,810	24,775,810
Total Intergovernmental	22,953,595	11,804,515	30,776,162	1,800,000	274,956	103,648,614	170,936,066
Total Revenues						103,648,614	171,257,842
EXPENDITURES:							
Current Operations:							
City							
General Government	355,000					3,245,450	3,600,450
Public Safety	15,800,000	930,000				2,434,064	19,164,064
Public Works	130,000					74,767	204,767
Health and Hospitals' Enterprise Fund							
Operating Assistance Subsidy	9,000,000						9,000,000
Libraries						1,436,037	1,436,037
Parks and Recreation						172,083	172,083
Community Development			27,240,034	85,206	133,578	386,354	27,845,172
Human Services	1,500,000					59,162,554	60,662,554
Schools		10,831,254	8,757,482			33,936,302	33,936,302
Capital Outlays						19,588,736	19,588,736
Interfund Transfers — Parking Meter Fees						1,500,000	1,500,000
Total Expenditures	26,785,000	11,761,254	35,997,516	85,206	133,578	102,347,611	177,110,165
Excess (deficiency) of revenues over expenditures ..	(3,831,405)	43,261	(5,221,354)	1,714,794	141,378	1,301,003	(5,852,323)
Fund Equity, July 1, 1978	8,957,298	871,225		(2,653)		7,148,855	16,974,725
Fund Equity, June 30, 1979	\$ 5,125,893	\$ 914,486	(5,221,354)	1,712,141	141,378	\$ 8,449,858	\$ 11,122,402
Adjustments to Agree Detail with Audited Financial							
Statements		(907,523)	5,221,354	(1,712,141)	(141,378)	8,052,269	10,512,581
Fund Balance, June 30, 1979 (Exhibit C)	\$ 5,125,893	\$ 6,963				\$ 16,502,127	\$ 21,634,983

CITY OF BOSTON AND COUNTY OF SUFFOLK

COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS

June 30, 1979

Program	Unexpended Balance July 1, 1978	Additional Grants	Expenditures	Unexpended Balance June 30, 1979 (Note)	Unliquidated Encumbrances	Unencumbered Balance June 30, 1979
Administration, Accounting and Program Development	\$ 243,268	\$ 2,886,285	\$ 2,397,009	\$ 732,544	\$ 238,279	\$ 494,265
Federal Compliance, Federal Relations and Management Assistance.....	45,811	295,000	316,168	24,643	39,151	(14,508)
Citizen Participation.....	21,205	168,061	174,017	15,249	14,794	455
Equal Employment Opportunity, Affirmative Action and Minority Business Development.....	160,689	443,000	438,709	164,980	9,811	155,169
Employee Benefits and Indirect Costs	816,198	1,800,000	3,699,618	(1,083,420)		(1,083,420)
Transportation.....	43,376	45,000	22,239	66,137		66,137
Human Services.....	13,919	135,000	134,902	14,017	1,664	12,353
Elderly Services	315,192	1,056,500	790,728	580,964	356,914	224,050
Health Care	289,053	307,000	397,629	198,424	114,507	83,917
Day Care	74,334	267,017	262,034	79,317	66,592	12,725
Youth and Recreation Program	258,540	556,750	342,527	472,763	435,172	37,591
Neighborhood Services	193,087	905,860	510,051	588,896	336,760	252,136
Model Cities Closeout.....	153,024	803	172,990	(19,163)	54,837	(74,000)
Fair Housing Program	61,391	347,500	275,571	133,320	24,186	109,134
Housing Development	32,823	182,350	136,311	78,862	3,738	75,124
Housing Improvement Program	290,840	2,395,121	2,179,667	506,294	215,063	291,231
Housing Improvement — Grants	4,342,695	4,454,000	3,969,428	4,827,267		4,827,267
Homestead Program.....	596,833	381,000	657,226	320,607	114,831	205,776
Section 312 Loan Program.....	20,035	307,500	297,589	29,946	17,676	12,270
Special Housing Program.....	214,962	351,130	261,986	304,106	286,037	18,069
Public Housing Modernization	4,442,666	2,230,617	2,442,067	4,231,216	3,731,868	499,348
Development and Construction	6,791,596	2,987,000	2,479,066	7,299,530	6,331,458	968,072
Tree Planting and Park Construction	1,432,332	(68,000)	404,740	959,592	692,490	267,102
Traffic and Parking.....	100,770		40,176	60,594		60,594
Neighborhood Facilities, Revival and Project Development	2,655,691	444,256	1,087,579	2,012,368	1,230,013	782,355
Business District Program, including Foot Patrol	265,414	301,176	541,062	25,528	51,483	(25,955)
Lighting — Streets and Sidewalks	2,694,659	(150,952)	1,080,020	1,463,687	702,899	760,788
Demolition, Boarding and Security of Buildings	248,407	1,216,500	1,129,245	335,662	126,174	209,488
Urgent Needs	16,982,340		7,143,610	9,838,730	9,838,730	
Urban Development Action Grants		10,480,000		10,480,000	2,480,000	8,000,000
Contingency	158,473	513,500		671,973		671,973
	\$43,959,623	\$35,238,974	\$33,783,964	\$45,414,633	\$27,515,127	\$17,899,506
Adjustments to Agree Detail		\$ (4,462,812)	\$ 2,213,552			
Totals — As Reflected in Schedule 15.....		\$30,776,162	\$35,997,516			

(Note) Balances are covered by letters of credit from the Federal Government.

CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUND
DETAIL OF RECEIPTS, EXPENDITURES AND BALANCES
year ended June 30, 1979

FUND OR GRANT	Unexpended Balance June 30, 1978
<i>Federal Grants for School Purposes</i>	
Elementary Secondary Education Act:	
Title I, Special Accounts, 1973-78.....	\$ (976,830)
Title I, Special Accounts, 1978-79.....	
Title II, Libraries, 1974-76.....	73,828
Title III, 1972-76.....	(55,540)
Title IV B, Indian Education, P.L. 92—and Libraries, 1978-79.....	212,449
Title V C, 1978-79.....	
Miscellaneous	(9,562)
	<u>(755,655)</u>
Vocational Education Act:	
1965 — 76.....	553,333
1975-76, Disadvantaged.....	550,842
1976-77, Urban Reserve.....	145,081
1977-79.....	155,210
	<u>1,404,466</u>
Adult Basic Education:	
1973-79.....	<u>93,889</u>
Bilingual Education:	
Title VII, 1971-79.....	94,945
Special and Bilingual Bicultural Education, 1977-78.....	(10,040)
Bilingual Career Advancement, 1977-79.....	(208,301)
Bilingual Career Preparation, 1977-78.....	(328,922)
Bilingual, Bicultural Careers Project, 1976-77.....	42,196
	<u>(410,122)</u>
Emergency School Assistance Act (Focus on Schools):	
Title VII, 1974-79	<u>(711,019)</u>
Urban Teacher Corps:	
1973-79	<u>59,572</u>
Other School Purposes:	
Kindergarten Teacher Support Program, P.L. 89-313	(15,178)
Special Education Title VIB and VII, P.L. 89-313, 1978-79	
Right to Read, Title VII, 1976-78	(88,473)
To Help Communities Help Themselves.....	(118,489)
Developmental Day Care Program	(550)
Special Needs, Liaison Counselor, Title I.....	(8,623)
Comprehensive Employment and Training Act.....	(92,639)
National Institute of Education,	32,032
Indo-Chinese Refugee Assistance, 1976-77	3,507
Special Education, P.L. 89-313, 1976-77	38,237
Special Purpose Grant, 1976-77.....	132,451
Special Needs Occupation Guidance, 1977-78	(47,974)
Special Needs Adolescents, 1977-1978	(53,468)
Child Service Demonstration Center, 1978-79	
In School Youth Employment and Training, 1978-79	
Miscellaneous	18,600
	<u>(200,567)</u>
Total Federal Grants for School Purposes	<u>(519,436)</u>

CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUND
DETAIL OF RECEIPTS, EXPENDITURES AND BALANCES
year ended June 30, 1979

Revenue Received	Adjustments and Transfers To (From)	Expenditures	Unexpended Balance June 30, 1979	Encumbrances	Unencumbered Balance June 30, 1979
\$ 4,083,182	\$(1,919,882) a,b,c	\$ 2,922,105	\$(1,735,635)	\$91,736	\$(1,827,371)
9,645,330	999,979 a,b,c	6,970,441	3,674,868		3,674,868
		131,671	(57,843)		(57,843)
	173,442 a	213,958	(96,056)		(96,056)
491,470	(78,707) b,c	440,252	184,960		184,960
66,090		186,238	(120,148)		(120,148)
	2,193 a	(1,071)	(6,298)		(6,298)
14,286,072	(822,975)	10,863,594	1,843,848	91,736	1,752,112
	(12,497) a,b	121,555	419,281		419,281
	(263,370) b	203,668	83,804		83,804
5,338	(112,480) b	213,003	(175,064)		(175,064)
1,099,732		1,010,735	244,207		244,207
1,105,070	(388,347)	1,548,961	572,228		572,228
355,971	(2,127) a,b,c	366,631	81,102		81,102
	9,171 a	428,793	(324,677)		(324,677)
99,589	121,213 c	63,747	147,015		147,015
208,301		182,021	(182,021)		(182,021)
328,922		34,353	(34,353)		(34,353)
		4,986	37,210		37,210
636,812	130,384	713,900	356,826		(356,826)
5,454,919		5,470,271	(726,371)		(726,371)
	16,754	68,607	7,719		7,719
107,351	128,594 c,d	21,268	92,148		92,148
		147,475	(40,124)		(40,124)
		116,948	(205,421)		(205,421)
			(118,489)		(118,489)
60,778		806	59,422		59,422
35,500			26,877		26,877
190,520		197,170	(99,289)		(99,289)
56,444		87,705	771		771
16,800		1,492	18,815		18,815
141,400	(97,100) b,c	389	82,148		82,148
156,511		252,645	36,317		36,317
	140,947 c,d	46,452	46,521		46,521
	137,750 c	85,860	(1,578)		(1,578)
93,188		99,930	(6,742)		(6,742)
59,302		117,777	(58,475)		(58,475)
37,478	5,874 d	50,749	11,203		11,203
955,272	316,065	1,226,666	(155,896)		(155,896)
22,794,116	(750,246)	20,258,630	1,265,804	91,736	1,174,068

CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUND
DETAIL OF RECEIPTS, EXPENDITURES AND BALANCES
year ended June 30, 1979

FUND OR GRANT	Unexpended Balance June 30, 1978
<i>Other Federal Grants</i>	
Snow Emergency P.L. 874 Title I	(101,845)
Model Cities Administration	3,289
Fire Department Intergovernmental Personnel Act	559
Summer Youth Program	(4,569,354)
Campership Program, Department of Public Welfare	47,798
Comprehensive Employment and Training Act of 1972	477
Code Enforcement Program	89,563
Housing Inspection, State Sanitary Code	36,000
Capacity Building Program (HUD)	41,630
System Development for City Schools	4,007
School Department, Food Services	(7,017)
Boston Council for Aging, Senior Aides Project	18,654
Retired Senior Volunteers (HEW)	2,911
Area Agency on Aging	45,266
Family Life and Education, 1977	3,299
Volunteers Coordinating Program	78,126
Interim Assistance Program	4,219
Family Counseling Service	(1,057)
Summer Feeding Program	13,350
Development and Industrial Commission	1,061
Economic Development and Industrial Commission (NERCOM)	1,205,854
Naval Base Conversion	41,160
Development and Industrial Commission, Title III, Acts of 1965	14
Omnibus Crime Control and Safe Streets Act	16,046
Youth Activities, T.A.S.C.	443,680
Student Prosecutor	(4,320)
Manpower Development Act of 1962, as Amended	15,664
Emergency Employment Act of 1971	3,659
Boston Manpower Training Staff	1,603,802
Occupational and Educational, M.D.T.A.	33,817
Office of Economic Opportunity, O.P.S.	301,555
Beautification and Improvement of Public Urban Land	158,449
National Highway Safety Act of 1966	77,275
Disaster Relief Act of 1972	88,000
North End Federal Grant	15,407
Boston Diversion Advocacy Program	8,103
Library Construction Act — Roxbury Civic Center	(91,540)
Fields Corner Neighborhood House	(88,406)
Visiting Aides Program — Elderly	(44,911)
Family Life and Education — Youth Activities	(505,756)
Youth Entitlement System	(1,025,192)
National League of Cities — U.S. Conference of Mayors' E.E.A.	
Total Other Federal Grants	
Total Federal Grants	

**CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUND**

DETAIL OF RECEIPTS, EXPENDITURES AND BALANCES

year ended June 30, 1979

Revenue Received	Adjustments and Transfers To (From)	Expenditures	Unexpended Balance June 30, 1979	Encumbrances	Unencumbered Balance June 30, 1979
111,523		74,767	36,756		36,756
		(81,622)	(20,223)	480,880	(501,103)
35,491		35,491			
			3,289		3,289
19,437		6,274	13,722	9,270	4,452
39,252,101		43,632,080	(8,849,333)	10,436,298	(19,385,631)
			47,798		47,798
			477		477
		1,550	88,013		88,013
			36,000		36,000
			41,630	41,630	
320,847		317,308	7,546	135	7,411
53,973		39,753	7,203	705	6,498
96,016		87,736	26,934	539	26,395
	10,355 c	1,473	11,793		11,793
				105	(105)
			45,266		45,266
234,189		236,028	1,460		1,460
		1,500	76,626		76,626
			4,219		4,219
			(1,057)		(1,057)
		(8,725)	22,075		22,075
			1,061		1,061
2,029,607	1	2,398,546	836,916	26,986	1,809,930
9,260	(10,356)c	39,323	741	741	
		1,791	(1,777)		(1,777)
		2,088	13,958		13,958
		443,399	281		281
			(4,320)		(4,320)
			15,664		15,664
			3,659		3,659
		88,100	1,515,702	66,501	1,449,201
			33,817		33,817
971,155		667,745	604,965	356,349	248,616
		158,449			
405,165		339,787	142,653	32,375	110,278
			88,000		88,000
			15,407		15,407
21,137		35,597	(6,357)	181	(6,538)
82,309		2,481	(11,712)	28	(11,740)
13,186,724		12,709,877	388,441	758,875	(370,434)
		49,261	(94,172)		(94,172)
56,828,934		61,280,057	(4,956,879)	12,211,598	(17,168,477)
79,623,050	(750,246)	81,538,687	(3,691,075)	12,303,334	(15,994,409)

CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUND
DETAIL OF RECEIPTS, EXPENDITURES AND BALANCES
year ended June 30, 1979

FUND OR GRANT	Unexpended Balance June 30, 1978
<i>State Grants and other Special Revenue</i>	
State Highway Programs	374,603
Art Works, Title 4C, 1977-78	(9,186)
Parking Meter Fees	378,459
Parking Facilities Fund	1,410,807
Maintenance and Improvement of Historical Sites	596,792
Career Awareness Program	
Project Shelter, Title 4C, 1977-78	5,288
Street, Sidewalk — Water and Sewer Repairs	
Comprehensive Employment and Training Act — Payroll Advance	(42,405)
Eastern Regional Library Program	(669,562)
Traffic Enforcement Program — Police Dept.	
Renovation of East Boston District Court	
Mass. Historical Commission — Olmstead Park System — Jamaica Pond Boathouse Project .	
Officer Friendly Program — Police Dept.	25,081
The Ford Foundation Grant	100,529
School Lunches, Chapter 417, Acts of 1950	3,724,668
Physical Education, Chapter 658, Acts of 1950	41,382
Equal Education Improvement Fund, Chapter 636	1,460,711
Young Adult Conservation Corps	
Downtown Crossing	
Thomas Dilloway House	
Employees Group Insurance Trust Fund	390,911
E.I. Browne Fund — Special Projects	
Title 4C, Chapter 622, 1976-77	190,677
Nutrition, Education, and School Food Services, 1979-1980	
National Institute of Educational Planning Grant	(50,189)
National Science Foundation Grant	2,743
Dorchester House Health Clinic	7,014
City Hall Hospitality Center	11,467
EDA 302, Program Development and Construction	190,605
Miscellaneous	33,652
Total State Grants and Other Special Revenue	8,174,047
	7,148,855
Adjustments to Agree Detail with Audited Financial Statements (Schedule 18)	7,790,735
Totals (Schedule 15)	\$14,939,590

NOTE:

- (a) Transfers to and from General Fund to close out old grants.
- (b) Unexpended funds returned to grantors.
- (c) Intrafund transfers between grants.
- (d) Accrual of revenue for reimbursement type grants — based on expenditures.
- (e) Parking meter fees transferred to General Fund.
- (f) Commodities donated by federal government.
- (g) Transfer from trust funds — E.I. Browne Fund.

CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUND
DETAIL OF RECEIPTS, EXPENDITURES AND BALANCES
year ended June 30, 1979

Revenue Received	Adjustments and Transfers To (From)	Expenditures	Unexpended Balance June 30, 1979	Encumbrances	Unencumbered Balance June 30, 1979
			374,603	29,853	344,750
	25,341 c	(1,518)	17,673		17,673
1,239,903	(1,500,000)e		118,362		118,362
694,036		591,394	1,513,449	279,191	1,234,258
375,000		172,083	799,709	364,257	435,452
159,146		621,235	(462,089)		(462,089)
		13,889	(8,601)		(8,601)
769,095		200,000	569,095		569,095
			(42,405)		(42,405)
1,690,860		1,436,037	(414,739)	4,558	(419,297)
120,619		27	120,592		120,592
5,000		4,873	127	127	
16,000			16,000		16,000
		978	24,103		24,103
4,724			105,253		105,253
8,674,311	565,023 f	8,673,540	4,290,462		4,290,462
3,129		10,749	33,762		33,762
5,815,576	344,511 b,d	5,024,642	2,596,156		2,596,156
1,944		(12,126)	14,070		14,070
25,657		25,657			
116,000			116,000		116,000
3,194,834		2,465,050	1,120,695		1,120,695
	937,000 g	2,900	934,100	10,950	923,150
	(55,765)b,c	33,425	101,487		101,487
19,930			19,930		19,930
	10,769 c	(31,259)	(8,161)		(8,161)
10,800		50,095	(36,552)		(36,552)
			7,014	7,014	
			11,467		11,467
		3,200	187,405	16,785	170,620
12,367		24,053	21,966	147,146	(125,180)
22,948,931	326,879	19,308,924	12,140,933	859,881	11,281,052
102,571,981	(423,367)	100,847,611	8,449,858	\$13,163,215	\$(4,713,357)
2,425,505	(1,076,633)	1,087,338	8,052,269		
\$104,997,486	\$(1,500,000)	\$101,934,949	\$16,502,127		



**CITY OF BOSTON AND COUNTY OF SUFFOLK
OTHER SPECIAL REVENUE FUNDS**

**ADJUSTMENTS TO AGREE DETAIL WITH AUDITED FINANCIAL STATEMENTS
for the year ended June 30, 1979**

	Unexpended Balance June 30, 1978	Revenue Received	Adjustments and Transfers	Expenditures	Unexpended Balance June 30, 1979
Accrual of Revenue for Reimbursement Type Grants—					
Based on Expenditures		\$10,344,227			
Other Accruals		3,734,151			
Reversal of 1978 Accruals		(13,046,603)	\$ (139,633)	\$(1,278, 370)	
Donated Commodities		907,830		907,830	
Adjustments Resulting from Normal Year-End Cut-off Procedures				911,104	
E.J. Browne Trust Fund Income			(937,000)		
Unexpended Balance of Federal Grants		(343,043)		(31,286)	
Reclass Community Schools as Special Revenue		828,595		828,595	
Interest on Permanent Loans		(177,353)		(22,952)	
Premium on Permanent Loans Transferred to Capital Projects Fund		(128,111)		(48,136)	
Rapid Transit Debt Service				(357,529)	
Parkman Fund				427,520	
Miscellaneous Adjustments		305,812		(249,438)	
Total Adjustments (Schedule 17)	\$7,790,735	\$2,425,505	\$(1,076,633)	\$1,087,338	\$8,052,269

CITY OF BOSTON AND COUNTY OF SUFFOLK
CAPITAL PROJECTS FUND
DETAIL OF REVENUES, EXPENDITURES AND BALANCES
year ended June 30, 1979

DEPARTMENT AND PROJECT	Unexpended Balance June 30, 1978	Transfers, Adjustments, Other Revenues	General Obligation Bonds Issued (Net)
PARKS AND RECREATION DEPARTMENT			
Departmental Equipment.....	\$ 56,526		
PUBLIC WORKS DEPARTMENT			
Bridges, Construction of.....	320,951	\$ 28,502	\$ 350,000
Public Ways, Construction of.....	(315,907)	596,884	2,100,000
Sewerage Works.....	830,064		
Sidewalks, Construction of.....	151,979	(73,108)	300,000
Laying and Relaying of Water Mains.....	(295,933)		
Construction and Relaying Water Mains.....	(338,703)		
Street Lighting Improvements.....	228,474	180,454	3,000,000
Department Equipment.....	(7,242)		400,000
	573,683	732,732	6,150,000
SCHOOL DEPARTMENT			
Construction of School Buildings, Acquisition of Land and Original Equipment, Chapter 645, Acts of 1948.....	6,993,834	5,556	23,000,000
Construction of School Buildings, Acquisition of Land and Original Equipment, and Furnishings thereof.....	(112,424)		300,000
Remodeling, Reconstruction and Extraordinary Repairs to Buildings, Chapter 215, Acts of 1965.....	29,099		750,000
Remodeling, Reconstruction and Extraordinary Repairs to City Hall Annex for School Committee and School Department.....	9,369		
Department Equipment.....	9,361		
Campus High School.....	1,633		
	6,930,872	5,556	24,050,000
COUNTY BUILDINGS			
Remodeling, Reconstruction and Extraordinary Repairs to Suffolk County Court House.....	177,737		
URBAN RENEWAL			
Charlestown.....	(458,265)	400,000	2,280,000
Government Center.....	101,015		
Park Plaza.....	(529,018)		1,800,000
School-Franklin and Boylston-Essex.....	76,685		
South Cove.....	73,018		800,000
South End.....	(720,585)		2,500,000
South Station.....	7,549		300,000
St. Botolph Street.....	(82,852)		
Sumner Street.....			
Washington Park.....	(48,073)		700,000
Waterfront.....	371,659		
West End.....	31,073		
BRA Relocation Payments.....	357,449		
Brunswick King Open Space Program.....	(3,500)		
Central Business District.....	(26,670)		1,000,000
Boston Naval Shipyard.....	(277,384)		1,700,000
	(1,127,899)	400,000	11,080,000

CITY OF BOSTON AND COUNTY OF SUFFOLK
CAPITAL PROJECTS FUND
DETAIL OF REVENUES, EXPENDITURES AND BALANCES
year ended June 30, 1979

Expenditures	Unexpended Balance June 30, 1979	Debt Authorized but Unissued	Encumbrances	Unencumbered Balance June 30, 1979
\$ 11,944	\$ 44,582		\$ 17,634	\$ 26,948
613,780	85,673	\$ 300,000	125,571	260,102
2,494,780	(113,803)	4,020,000	1,912,506	1,993,691
	830,064	1,500,000		2,330,064
185,686	193,185	2,500,000	744,446	1,948,739
	(295,933)	600,000	50,000	254,067
7,579	(346,282)	1,200,000	1,496	852,222
2,612,652	796,276	2,500,000	2,485,536	810,740
456,057	(63,299)	500,000	211,556	225,145
6,370,534	1,085,881	13,120,000	5,531,111	8,674,770
23,355,570	6,643,820	15,975,000	13,378,651	9,240,169
255,471	(67,895)	5,200,000	223,931	4,908,174
516,384	262,715	500,000	185,416	577,299
1,407	7,962		7,962	
6,946	2,415			2,415
	1,633			1,633
24,135,778	6,850,650	21,675,000	13,795,960	14,729,690
	177,737	400,000	19,317	558,420
311,230	1,910,505	620,000		2,530,505
61,143	39,872	1,375,000	10,648	1,404,224
500,000	770,982	5,000,000		5,770,982
	76,685	2,607,000		2,683,685
574,993	298,025	3,300,000	17,205	3,580,820
219,827	1,559,588	1,800,000	12,343	3,347,245
87,022	220,527	903,000		1,123,527
	(82,852)			(82,852)
		100,000		100,000
24,311	627,616	1,500,000		2,127,616
113,608	258,051	1,500,000		1,758,051
	31,073			31,073
	357,449			357,449
	(3,500)			(3,500)
196,940	776,390	9,000,000	7,500	9,768,890
1,400,000	22,616			22,616
3,489,074	6,863,027	27,705,000	47,696	34,520,331

CITY OF BOSTON AND COUNTY OF SUFFOLK
CAPITAL PROJECTS FUND
DETAIL OF REVENUES, EXPENDITURES AND BALANCES
year ended June 30, 1979

DEPARTMENT AND PROJECT	Unexpended Balance June 30, 1978	Transfers, Adjustments, Other Revenues	General Obligation Bonds Issued (Net)
PLANNING, DESIGNING, AND ACQUIRING LAND FOR CONSTRUCTION AND ORIGINAL EQUIPPING OF STRUCTURES AND FACILITIES			
Charles Street Jail			
Fire Department	(18,716)		400,000
Health and Hospitals Department	(207,118)	122,121	1,000,000
Library Department	38,247		
Parks and Recreation Department	(523,967)	1,082,680	1,200,000
School Department	(151,314)	14,432	200,000
Police Department	131,413		
Penal Institutions Department	177,103		
City Garage	216,724		
Fire-Police Wharf	208,525		
Public Works Department	900,000		
Off-Street Parking	255,768	738	
	1,026,665	1,219,971	2,800,000
CONSTRUCTION AND RECONSTRUCTION OF BUILDINGS AND ORIGINAL EQUIPMENT AND FURNISHINGS THEREOF			
Fire Department	(1,000)		
Health and Hospitals Department	227,666		
Library Department	53,157		
Police Department			700,000
Public Facilities			
	279,823		700,000
REMODELING, RECONSTRUCTION AND EXTRAORDINARY REPAIRS TO BUILDINGS			
Hospital, Chapter 752, Acts of 1963	221,889	35,000	
Chapter 364, Acts of 1955	2,148		
Chapter 514, Acts of 1961	10,936		
Health and Hospitals, Dowling Building			1,000,000
Repairs to Public Buildings Owned by the City	(793,828)	182,184	770,000
Dorchester Central Kitchen	11,003		
	(547,852)	217,184	1,770,000
MISCELLANEOUS			
Automatic Traffic Control in Various Sections of the City	29,835		
Purchase and Renovation of Boston Arena	14,444		
Parking Facilities—Lafayette Place			5,000,000
Parking Facilities—Other	177,130		
Economic Development Corporation, Chapter 1097, Acts of 1971	(1,773,039)		1,150,000
Capital Improvement — Management Information System	24,902		
Departmental Equipment — Fire Department	487,165		
Departmental Equipment — Health and Hospitals	(1,088,817)	(90,100)	2,300,000
	(2,128,380)	(90,100)	8,450,000
	5,241,175	2,485,343	55,000,000
Adjustments to Agree Detail with Audited Financial Statements — Schedule 20	(11,173,875)	(1,542,170)	128,111
Totals and Balances as Reflected in Audited Financial Statements — Exhibits A and C	\$(5,932,700)	\$943,173	\$55,128,111

CITY OF BOSTON AND COUNTY OF SUFFOLK
CAPITAL PROJECTS FUND
DETAIL OF REVENUES, EXPENDITURES AND BALANCES
year ended June 30, 1979

Expenditures	Unexpended Balance June 30, 1979	Debt Authorized but Unissued	Encumbrances	Unencumbered Balance June 30, 1979
154,290	(154,290)	15,400,000	390,710	14,855,000
199,424	181,860	2,900,000	1,361,873	1,719,987
853,935	61,068	1,000,000	556,312	504,756
11,272	26,975		98	26,877
1,935,715	(177,002)	3,200,000	2,328,931	694,067
423,002	(359,884)	3,800,000	663,921	2,776,195
	131,413		15,935	115,478
	177,103		58,058	119,045
11,650	205,074		7,915	197,159
5,777	202,748	500,000	57,613	645,135
	900,000			900,000
28,648	227,858		33,177	194,681
3,623,713	1,422,923	26,800,000	5,474,543	22,748,380
(1,000)		750,000		750,000
166,654	61,012		60,890	122
21,147	32,010	850,000	49,307	832,703
286,860	413,140	2,300,000	52,752	2,660,388
		1,500,000	1,470	1,498,530
473,661	506,162	5,400,000	164,419	5,741,743
10,121	246,768		1,407	245,361
	2,148		2,148	
5,955	4,981		3,528	1,453
1,058,137	(58,137)	11,000,000	1,640,770	9,301,093
384,956	(226,600)	6,285,000	1,089,396	4,969,004
	11,003		10,542	461
1,459,169	(19,837)	17,285,000	2,747,791	14,517,372
64,987	(35,152)	350,000	116,119	198,729
	14,444			14,444
6,731,165	(1,731,165)	12,000,000	4,543,621	5,725,214
16,439	160,691	550,000	230,474	480,217
1,500,000	(2,123,039)	5,850,000	178,949	3,548,012
16,033	8,869		1,290	7,579
330,689	156,476		153,060	3,416
1,274,211	(153,128)	1,200,000	626,057	420,815
9,933,524	(3,702,004)	19,950,000	5,849,570	10,398,426
49,497,397	13,229,121	132,335,000	33,648,041	111,916,080
(3,626,238)	(8,961,696)	(132,335,000)	(3,723,294)	(137,573,402)
\$45,871,159	\$4,267,425		\$29,924,747	\$(25,657,322)

CITY OF BOSTON AND COUNTY OF SUFFOLK
CAPITAL PROJECTS FUND
SCHEDULE OF ADJUSTMENTS TO AGREE DETAIL
WITH AUDITED FINANCIAL STATEMENTS
year ended June 30, 1979

	Unexpended Balance June 30, 1978	Transfers Adjustments and Other Revenues	General Obligation Bonds Issued	Expenditures	Unexpended Balance June 30, 1979	Debt Authorized But Unissued	Encumbrances	Unencumbered Balance June 30, 1979
Premium from Sale of General Obligation Bonds . . .			\$128,111	\$ 48,136				
Interest on Bond Anticipation Notes				1,263,999			\$(2,194,104)	
Expenditures Recorded as Encumbrances				2,194,104			(1,529,190)	
Adjustments Resulting from City's Normal Year-end Cut-off Procedures		\$ (400,000)		(1,184,517)		\$(132,335,000)		
Elimination of Budgetary Accounts		(1,142,170)		(150,000)				
Accrued Judgments and Claims				(7,427,315)				
Reversal of Fiscal 1978 Adjustments				1,629,355				
Retainage								
Totals (Schedule 19)	\$(11,173,875)	\$(1,542,170)	\$128,111	\$(3,626,238)	\$(8,961,696)	\$(132,335,000)	\$(3,723,294)	\$(137,573,402)

CITY OF BOSTON AND COUNTY OF SUFFOLK
AGENCY AND TRUST FUNDS
June 30, 1979 and 1978

	Comparative Balance Sheet			
	Agency Funds	Trust Funds	June 30, 1979 Total	June 30, 1978 Total (Restated)
Assets				
Cash	\$ 175,735	\$ 238,922	\$ 414,657	\$ 535,780
Due from (to) General Fund	(521,537)	1,721,721	1,200,184	1,534,094
Investments at Cost	9,879,065	28,051,033	37,930,098	37,307,911
Total Assets	9,533,263	30,011,676	39,544,939	39,377,785
Liabilities and Equity				
Due to Special Revenue Fund		937,000	937,000	
Due to Enterprise Fund				243,620
Fund Balance	9,533,263	29,074,676	38,607,939	39,134,165
Total Liabilities and Equity	9,533,263	30,011,676	39,544,939	39,377,785

FUND BALANCES — JUNE 30, 1979 AND 1978

Funds (Note)	Agency Funds	Trust Funds	Trust and Agency Funds Total	
			June 30, 1979	June 30, 1978 (Restated)
Police Special Detail		15,740	15,740	33,546
Schools		583,913	583,913	548,141
George Robert White	7,698,323		7,698,323	7,372,585
Franklin Technical Institute	492,156		492,156	540,751
State Boston Ret. Syst.—Exp. Fund	(226,818)		(226,818)	(302,265)
Parks and Recreation:				
M. F. Cahill	107,909		107,909	109,420
G. F. Parkman		4,222,587	4,222,587	4,207,740
Miscellaneous		46,113	46,113	52,467
Library:				
General Investment Account		2,894,577	2,894,577	2,829,343
Miscellaneous		3,183,784	3,183,784	3,432,887
Police Charitable		208,329	208,329	366,737
Cemetery Trust		3,214,468	3,214,468	3,744,971
Cemetery		2,495,787	2,495,787	2,431,272
Mary Cummings		307,067	307,067	304,025
Health and Hospitals:				
General Investment Account		260,346	260,346	
A. Shuman Memorial	208,445		208,445	194,440
C. H. Tyler		1,267,419	1,267,419	1,121,490
Miscellaneous		104,692	104,692	374,180
Edward I. Browne		5,565,966	5,565,966	6,188,619
Public School Teachers Retirement		2,973,132	2,973,132	2,701,259
Copenhagen		19,089	19,089	18,889
Boston Retirement System	1,253,248		1,253,248	1,253,248
Miscellaneous		1,711,667	1,711,667	1,610,420
Total	9,533,263	29,074,676	38,607,939	39,134,165

Note: State-Boston Retirement System is separately reported in Schedules 25 and 26.

GEORGE ROBERT WHITE FUND (Note)
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
December 31, 1978 and 1977

	1978			1977		
	Principal	Income	Total	Principal	Income	Total
Cash	\$ 8,871	\$ 81,927	\$ 90,798	\$ 3,598	\$ 111,060	\$ 114,658
Time Deposits and Certificates of Deposit	1,550	2,105,447	2,106,997	712,050	2,340,000	3,052,050
Marketable Securities, at Cost (Market Value: Principal Account 1978 — \$4,088,935; 1977 — \$3,425,374; Income Account 1978 — \$1,022,071):						
Stocks	2,271,472	—	2,271,472	2,256,154	—	2,256,154
Bonds and Notes	2,138,812	1,034,024	3,172,836	1,460,571	—	1,460,571
Real Estate at Appraised Value	4,410,284	1,034,024	5,444,308	3,716,725	—	3,716,725
Total Assets	1,412,800	—	1,412,800	1,412,800	—	1,412,800
Total Assets	5,833,505	3,221,398	9,054,903	5,845,173	2,451,060	8,296,233
Fund Balance	\$5,833,505	\$3,221,398	\$9,054,903	\$5,845,173	\$2,451,060	\$8,296,233

NOTE. The George Robert White Fund has been reported separately since it is administered, not by the City of Boston, but by a board of trustees consisting of the following:

Mayor of City of Boston, Chairman
 President of City Council
 City Auditor
 President of Chamber of Commerce
 President of Bar Association of City of Boston

The business of the fund is transacted through the regular departments of the city. Financial reports of the fund are subject to independent annual audit, and are published under separate cover.

GEORGE ROBERT WHITE FUND
STATEMENT OF RECEIPTS AND EXPENDITURES
AND OF CHANGES IN FUND BALANCES
for the years ended December 31, 1978 and 1977

	1978		1977	
	Principal	Income	Principal	Income
Receipts:				
Interest Income.....	—	\$ 327,221	—	\$ 218,893
Dividend Income.....	—	106,634	—	96,167
Rental Income.....	—	56,667	—	86,000
Gain on Sale of Marketable Securities.....	—	—	\$ 89,032	—
Other Income.....	—	—	—	154
Income from lease termination.....	—	486,000	—	—
Total Receipts.....	—	976,522	89,032	401,214
				490,246
Expenditures:				
Public Works.....	—	147,883	—	127,147
Loss on Sale of Marketable Securities.....	\$ 11,668	269	—	—
Administrative Expense.....	—	58,032	—	55,032
Demolition Expense.....	—	—	76,750	—
Total Expenditures.....	11,668	206,184	76,750	182,179
Excess of Receipts (Expenditures) for Year.....	(11,668)	770,338	12,282	219,035
Fund Balance, Beginning of Year.....	5,845,173	2,451,060	5,832,891	2,232,025
Fund Balance, End of Year.....	\$5,833,505	\$3,221,398	\$5,845,173	\$2,451,060
				\$8,296,233

FRANKLIN FOUNDATION FUNDS (Note A)**BALANCE SHEET****June 30, 1979**

	Carnegie Fund	Franklin Fund	Franklin Technical Institute
ASSETS			
Cash	\$ 12		\$98,112
Investments at Book Value	387,076	\$660,566	
Total Assets	387,088	660,566	98,112
FUND BALANCES			
Fund Balances	\$387,088	\$660,566	\$98,112

NOTE A. Franklin Foundation Funds have been reported separately due to fact that trusteeship is not in the hands of City of Boston. Business of these funds is transacted through the regular departments of the city. Financial reports of these funds are subject to independent annual audit, reports of which are published under separate cover.

CITY OF BOSTON AND COUNTY OF SUFFOLK
STATE-BOSTON RETIREMENT SYSTEM
STATEMENT OF RECEIPTS AND DISBURSEMENTS (\$ IN THOUSANDS)
for the five years ended December 31, 1974, 1975, 1976, 1977, 1978

	1974	1975	1976	1977	1978
RECEIPTS:					
From Members:					
Regular Contributions or Payments.....	\$13,656	\$17,039	\$17,841	\$17,241	\$19,620
Voluntary Additional Contributions.....	1	1	1	1	1
Late Entry Payments	236	190	230	181	209
Re-deposits	161	260	298	221	334
Deductions from Outside Sources.....	771	800	754	707	959
Transfers from Outside Sources.....	250	243	263	311	323
Total from Members.....	15,075	18,533	19,387	18,662	21,446
From Employer:					
Contributions to Pension Fund.....	18,059	24,941	39,540	67,161	46,080
Contribution for Expenses.....	666	13	978	596	589
Workmen's Compensation Credit.....	18	12	18	7	48
Total from Employer.....	18,743	24,966	40,536	67,764	46,717
Reimbursements from Other Sources.....	418	51	540	65	392
Refund of Adjusted Pension.....	79	37	25	14	21
From Interest:					
Net Interest on Bonds.....	11,181	13,352	14,984	16,391	18,704
Net Interest on Deposits.....	2,250	271	27	34	55
Total Interest.....	13,431	13,623	15,011	16,425	18,759
Other:					
Gross Profit on Sale or Maturity of Investments.....		178	1,101	347	401
Accrued Interest on Bonds.....	2,870	3,716	3,843	4,454	4,717
Due from City for Expense Fund.....		266	(266)		
Accrued Interest on CD's.....	169				
Bond Amortization.....	94	138	60	48	595
Total Other.....	3,133	4,298	4,738	4,849	5,713
Total Receipts.....	\$50,879	\$61,508	\$80,237	\$107,779	\$93,048

CITY OF BOSTON AND COUNTY OF SUFFOLK

STATE-BOSTON RETIREMENT SYSTEM

STATEMENT OF RECEIPTS AND DISBURSEMENTS (\$ IN THOUSANDS)

for the five years ended December 31, 1974, 1975, 1976, 1977, 1978

	1974	1975	1976	1977	1978
DISBURSEMENTS:					
Annuity Payments.....	\$ 4,776	\$ 5,230	\$ 5,721	\$ 6,552	\$ 6,990
Pension Payments.....	27,199	31,722	34,522	38,791	42,421
Survivorship Payments.....	3,130	4,102	4,436	4,779	5,288
Disability Pension Payments.....	6,542	8,056	9,371	11,011	13,208
Accidental Death Benefits.....	2,622	2,873	3,199	3,753	4,220
	44,269	51,983	57,249	64,886	72,127
Reimbursements to Other Systems.....	1,601	1,209	363	1,338	1,564
Refunds.....	3,094	2,626	3,879	4,849	4,503
Transfers to Other Systems.....	178	274	249	253	506
Administrative Expenses.....	426	538	517	558	638
Accrued Interest, December 31, prior year.....	2,882	3,039	3,716	3,843	4,454
Gross Loss on Sale of Securities.....		4,870	1,099	663	628 ✓
Bond Amortization.....	62	96	125	147	208
Total Disbursements.....	52,512	64,635	67,197	76,537	84,628
Excess (Deficiency) of Receipts over Disbursements.....	(1,633)	(3,127)	13,040	31,242	8,420
Beginning Fund Balance.....	230,002	228,369	225,242	238,282	269,524
Ending Fund Balance.....	\$228,369	\$225,242	\$238,282	\$269,524	\$277,944

CITY OF BOSTON AND COUNTY OF SUFFOLK
STATE-BOSTON RETIREMENT SYSTEM
BALANCE SHEETS (\$ IN THOUSANDS)
December 31, 1974, 1975, 1976, 1977, 1978

	1974	1975	1976	1977	1978
Assets:					
Book Value of Bonds.....	\$203,906	\$220,888	\$233,346	\$262,563	\$272,350
Deposits not on Interest.....	15,672	22	587	1,967	262
Deposits on Interest.....	5,752	479	506	540	577
	<u>225,330</u>	<u>221,389</u>	<u>234,439</u>	<u>265,070</u>	<u>273,189</u>
Interest Accrued on Bonds.....	2,870	3,716	3,843	4,454	4,717
Interest Accrued on CD's.....	169				
	<u>3,039</u>	<u>3,716</u>	<u>3,843</u>	<u>4,454</u>	<u>4,717</u>
Due from Governmental Unit:					
For Expense Fund from City.....		137			38
Total Assets.....	<u>\$228,369</u>	<u>\$225,242</u>	<u>\$238,282</u>	<u>\$269,524</u>	<u>\$277,944</u>
Fund Balances:					
Annuity Savings Fund.....	\$141,332	\$156,770	\$171,901	\$184,398	\$202,737
Annuity Reserve Fund.....	45,668	49,940	56,428	63,836	68,887
Military Service Credit.....	394	402	407	415	427
Pension Fund.....	40,289	17,743	9,014	20,246	5,338
Expense Fund.....	259		195	317	268
Pension Fund "12B".....	427	387	337	312	287
Total Fund Balances.....	<u>\$228,369</u>	<u>\$225,242</u>	<u>\$238,282</u>	<u>\$269,524</u>	<u>\$277,944</u>



SECTION III
STATISTICAL STATEMENTS AND INFORMATION

CITY OF BOSTON AND COUNTY OF SUFFOLK
COMBINED SCHEDULE OF BONDS PAYABLE
June 30, 1979

Serial Bonds Issued	Original Amount Issued	Interest Rate	Payable to
November 1, 1949	\$15,550,000	1.75 — 4.00%	Nov. 1, 1979
June 1, 1950	6,000,000	1.75 — 2.00%	June 1, 1980
November 1, 1959	5,800,000	4.00 — 3.75%	Nov. 1, 1979
November 1, 1960	4,200,000	3.25 — 3.50%	Nov. 1, 1980
November 1, 1961	4,450,000	2.50 — 3.50%	Nov. 1, 1981
November 1, 1962	6,550,000	2.25 — 3.00%	Nov. 1, 1982
November 1, 1963	8,650,000	3.25%	Nov. 1, 1983
June 1, 1964	10,640,000	3.50%	June 1, 1994
December 1, 1964	13,075,000	0.25 — 3.75%	Dec. 1, 1994
November 1, 1965	12,400,000	3.25 — 3.75%	Nov. 1, 1995
November 1, 1966	18,500,000	4.25 — 4.50%	Nov. 1, 1996
August 1, 1967	9,180,000	4.25 — 4.50%	Aug. 1, 1997
December 1, 1967	23,020,000	4.50%	Dec. 1, 1997
August 1, 1968	12,150,000	4.00 — 4.50%	Aug. 1, 1993
December 1, 1968	17,780,000	3.25 — 4.75%	Dec. 1, 1998
August 1, 1969	15,000,000	6.00 — 6.25%	Aug. 1, 1999
December 1, 1969	24,000,000	6.00 — 9.00%	Dec. 1, 1999
August 1, 1970	20,000,000	6.50%	Aug. 1, 1990
December 1, 1970	30,000,000	5.90%	Dec. 1, 1990
August 1, 1971	25,000,000	6.50%	Aug. 1, 1991
December 1, 1971	52,180,000	5.30%	Dec. 1, 1991
June 1, 1972	45,000,000	5.30%	June 1, 1992
December 1, 1972	39,000,000	5.10%	Dec. 1, 1992
September 1, 1973	27,000,000	5.80%	Sept. 1, 1993
June 1, 1974	43,110,000	6.40%	June 1, 1994
April 1, 1975	39,980,000	7.30%	April 1, 1995
March 1, 1976	85,000,000	8.00 — 10.0%	March 1, 1996
October 1, 1976	35,000,000	7.10 — 10.0%	Oct. 1, 1995
March 1977	40,000,000	6.50 — 10.0%	March 1, 1997
November 1, 1977	40,000,000	6.00 — 7.75%	Nov. 1, 1997
April 1, 1978	25,000,000	6.00 — 7.50%	April 1, 1998
May 1, 1979	55,000,000	6.50 — 8.50%	May 1, 1999
Rapid Transit Debt		1.25 — 3.50%	Dec. 1, 1995

Outstanding June 30, 1979

General Purpose	Economic Devl. Ind. Corp.	School	Parking Facilities	Urban Redevelopment	Water & Sewer	Total
					\$ 15,000	\$ 15,000
\$ 40,000		\$ 75,000			15,000	15,000
20,000		100,000			25,000	140,000
		150,000			50,000	170,000
60,000		200,000			75,000	225,000
250,000		500,000			100,000	360,000
5,315,000					125,000	875,000
790,000						5,315,000
2,365,000			\$ 30,000		390,000	1,210,000
2,420,000		350,000	175,000	\$ 350,000	245,000	3,485,000
3,135,000		800,000	400,000	1,480,000	200,000	5,300,000
3,460,000		990,000				4,125,000
750,000		1,650,000	675,000	2,275,000	270,000	8,330,000
1,900,000			2,000,000	1,800,000	250,000	4,800,000
3,285,000		650,000	250,000	2,100,000	350,000	5,250,000
3,150,000		3,470,000		3,200,000		9,955,000
5,200,000		3,110,000	275,000	3,515,000	1,380,000	11,430,000
5,160,000		3,000,000		2,700,000	300,000	11,200,000
7,800,000		4,500,000	395,000	2,950,000	1,020,000	14,025,000
8,700,000		6,500,000		1,950,000		16,250,000
12,540,000		13,325,000	1,300,000	4,225,000	455,000	28,005,000
10,730,000		15,275,000				27,815,000
7,250,000		10,500,000		2,540,000	1,320,000	25,090,000
11,500,000		7,500,000		4,875,000		19,625,000
16,570,000		11,835,000		6,050,000	1,125,000	30,510,000
16,795,000		9,440,000		4,960,000	880,000	31,850,000
3,280,000		39,770,000		11,000,000	1,440,000	69,005,000
8,630,000		20,610,000		5,845,000	1,230,000	30,965,000
4,865,000		19,800,000		6,120,000	420,000	34,970,000
6,215,000		24,200,000	1,780,000	6,995,000		37,840,000
14,270,000		14,975,000	665,000	1,580,000		23,435,000
	\$1,150,000	23,500,000	5,000,000	11,080,000		55,000,000
\$166,445,000	\$1,150,000	\$236,775,000	\$12,945,000	\$87,590,000	\$11,680,000	516,585,000

Note A. Includes \$80,000 of Rapid Transit Term Bonds held by the Board of Commissioners of Sinking Funds.

10,703,500 (A)

\$527,288,500

CITY OF BOSTON AND COUNTY OF SUFFOLK
STATEMENT OF CHANGES IN SERIAL DEBT OUTSTANDING
year ended June 30, 1979

	Principal	Interest
Outstanding June 30, 1978	\$499,810,000	\$271,485,917
Add: Serial Debt Issued	55,000,000	35,414,013
Less: Serial Debt Matured	38,225,000	32,707,489
Outstanding June 30, 1979	(A) 516,585,000	(A) 274,192,441

Note A. Principal and Interest payments of \$11,680,000 and \$5,158,682 are reimbursable from the Water and Sewer Commission. The City is contingently liable.

CITY OF BOSTON AND COUNTY OF SUFFOLK
STATEMENT OF TEMPORARY BORROWINGS
year ended June 30, 1979

	Loans In Anticipation of Revenue	Bond Issue
Balance June 30, 1978	-0-	-0-
Issued (Note A)	\$65,000,000	\$30,000,000
Redeemed	65,000,000	30,000,000
Balance June 30, 1979	-0-	-0-
Interest Paid — Year Ended June 30, 1979	2,828,603	1,263,999
Amount Authorized by City Council	\$90,000,000	\$30,000,000

Note A. When short-term notes are issued to redeem, or in effect, extend the maturities of similar notes previously issued, only the original amount is shown here as issued.

CITY OF BOSTON AND COUNTY OF SUFFOLK
SINKING FUNDS
BALANCE SHEET
June 30, 1979

	Total
<hr/>	
ASSETS	
Cash on Hand and in Bank	\$ 254,313
Investments at Book Value	10,626,886
Sinking Funds Available for Debt Service	10,881,199
Total Assets	<u>10,881,199</u>
LIABILITIES AND FUND BALANCE	
Amount to be Provided for Serial Debt Retirement	97,349
Sinking Fund Bonds	10,703,500
Fund Balance	80,350
Total Liabilities and Fund Balance	<u>\$10,881,199</u>

CITY OF BOSTON AND COUNTY OF SUFFOLK
ANALYSIS OF CHANGES IN SINKING FUNDS
year ended June 30, 1979

Balance June 30, 1978		
Cash	\$ 252,366	
Investments	10,717,886	
		<u>\$10,970,252</u>
Additions:		
Betterments, Assessments, etc.....	97,349	
Interest on Investments.....	23,712	
		<u>121,061</u>
		11,091,313
Deductions:		
Redemption of Serial Debt	123,601	
Redemption of Rapid Transit Debt.....	70,000	
Interest on Rapid Transit Debt.....	16,513	
		<u>210,114</u>
Balance June 30, 1979 (Note A):		
Cash	254,313	
Investments	10,626,886	
		<u>\$10,881,199</u>

NOTE A:

Available for Reduction of Sinking Fund Debt.....	\$10,703,500
Available for Reduction of General Debt.....	97,349
Available for Interest on Sinking Fund Debt.....	80,350
	<u>\$10,881,199</u>

CITY OF BOSTON AND COUNTY OF SUFFOLK
SUMMARY OF THE STATUS OF ACTIVE BOND ISSUES
year ended June 30, 1979

	Bonds Authorized	Bonds Issued	Years of Maturity	Outstanding June 30, 1978	
				Principal	Interest
General Purpose:					
Auditorium	\$ 5,540,000	\$ 5,540,000	1965-1995	\$ 2,985,000	\$ 771,781
Acquisition of Land for Parks and Playgrounds	490,000	490,000	1971-1991	325,000	127,438
Automatic Traffic Control Signals	600,000	250,000	1970-1980	70,000	5,999
Bridges	5,750,000	5,450,000	1960-1999	2,980,000	1,257,750
Capital Improvements, Act of 1966 — Public Bldgs. . .	89,650,000	89,150,000	1968-1999	66,750,000	33,254,781
Capital Improvements, Act of 1973 — Public Bldgs. . .	41,290,000	20,090,000	1976-1999	16,050,000	10,635,815
Construction of Public Buildings, Acquisition of Land	34,790,000	26,690,000	1960-1999	18,715,000	11,557,221
Departmental Equipment	8,600,000	6,900,000	1977-1984	3,500,000	666,475
Funding Loan, Act of 1957				650,000	12,187
Hospital Improvement Loan, Act of 1970	15,000,000	15,000,000	1973-1992	10,500,000	4,173,750
New City Hall	24,490,000	24,490,000	1964-1983	14,790,000	5,771,844
Public Ways	34,000,000	29,980,000	1970-1989	15,005,000	3,564,840
Remodeling and Extraordinary Repairs	40,790,000	24,005,000	1970-1989	12,055,000	2,708,745
Sidewalks	4,800,000	2,300,000	1977-1984	1,500,000	299,600
Street Lighting	9,500,000	7,000,000	1977-1989	3,400,000	1,253,100
Total General Purpose	315,290,000	257,335,000		169,275,000	76,061,326
Economic Development and Industrial Corporation	7,000,000	1,150,000	1980-1999		
Schoolhouses and Sites:					
Capital Improvements, Act of 1966	24,000,000	24,000,000	1968-1999	16,920,000	8,539,524
Capital Improvements, Act of 1973	5,000,000	1,200,000	1978-1999	1,000,000	582,665
Construction of Buildings, Acquisition of Land	11,500,000	11,500,000	1960-1987	3,770,000	567,425
School Project Loan, Act of 1948	286,400,000	265,225,000	1966-1999	205,635,000	129,479,630
Total Schools	326,900,000	301,925,000		227,325,000	139,169,244
Parking Facilities:					
Parking Facilities, Acts of 1951, 1955, 1964, 1978	29,000,000	16,450,000	1965-1999	6,835,000	2,114,534
Capital Improvements, Act of 1973	1,900,000	1,900,000	1978-1998	1,900,000	1,245,917
Total Parking Facilities	30,900,000	18,350,000		8,735,000	3,360,451
Urban Redevelopment and Relocation	143,590,000	115,885,000	1966-1999	81,630,000	46,940,178
Water Mains and Meters	10,050,000	8,250,000	1969-1996	6,135,000	3,042,557
Sewers	14,850,000	13,350,000	1950-1999	6,710,000	2,912,161
Total Water and Sewer	24,900,000	21,600,000		12,845,000	5,954,718
Total City Debt	848,580,000(A)	716,245,000 (A)		499,810,000	271,485,917
Rapid Transit Debt	10,773,500	10,773,500	1930-1995	10,773,500	3,582,693
Total City and Rapid Transit Debt	859,353,500	727,018,500		510,583,500	275,068,610
NOTE A. Bond Authorized	\$848,580,000				
Bonds Issued	716,245,000				
Bonds Authorized but Unissued	\$132,335,000				

CITY OF BOSTON AND COUNTY OF SUFFOLK
SUMMARY OF THE STATUS OF ACTIVE BOND ISSUES
year ended June 30, 1979

Issued 1979		Payments 1979		Outstanding June 30, 1979		Payments 1980		Date of
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Last Issue
		\$ 185,000	\$ 90,763	\$ 2,800,000	\$ 681,019	\$ 185,000	\$ 85,087	Nov. 1, 1965
		25,000	18,813	300,000	108,625	25,000	17,308	Dec. 1, 1971
		25,000	3,467	45,000	2,532	25,000	1,942	Dec. 1, 1970
\$ 350,000	\$ 231,670	255,000	169,611	3,075,000	1,319,809	275,000	180,664	May 1, 1979
		4,380,000	4,053,449	62,370,000	29,201,332	4,380,000	3,783,211	April 1, 1975
2,820,000	1,995,330	905,000	1,132,647	17,965,000	11,498,498	1,050,000	1,263,353	May 1, 1979
1,000,000	736,675	1,525,000	1,382,249	18,190,000	10,911,647	1,365,000	1,349,004	May 1, 1979
2,700,000	599,400	1,040,000	284,795	5,160,000	981,080	1,470,000	413,145	May 1, 1979
		650,000	12,187					Oct. 1, 1958
		750,000	556,500	9,750,000	3,617,250	750,000	516,750	June 1, 1972
		830,000	601,294	13,960,000	5,170,550	830,000	567,306	Dec. 1, 1968
2,100,000	800,333	3,200,000	994,515	13,905,000	3,370,658	3,055,000	938,230	May 1, 1979
2,000,000	786,100	2,430,000	750,190	11,625,000	2,744,655	2,425,000	743,222	May 1, 1979
300,000	75,300	500,000	139,400	1,300,000	235,500	460,000	117,300	May 1, 1979
3,000,000	1,179,150	400,000	281,200	6,000,000	2,151,050	700,000	462,750	May 1, 1979
14,270,000	6,403,958	17,100,000	10,471,080	166,445,000	71,994,205	16,995,000	10,439,272	
1,150,000	799,820			1,150,000	799,820	65,000	82,850	May 1, 1979
		1,050,000	953,179	15,870,000	7,586,345	1,050,000	893,726	June 1, 1974
200,000	147,335	60,000	63,905	1,140,000	666,095	70,000	73,600	May 1, 1979
		675,000	134,381	3,095,000	433,044	575,000	110,869	Aug. 1, 1967
23,300,000	16,520,787	12,265,000	14,431,940	216,670,000	131,568,477	13,480,000	15,151,882	May 1, 1979
23,500,000	16,668,122	14,050,000	15,583,405	236,775,000	140,253,961	15,175,000	16,230,077	
5,000,000	3,683,375	695,000	322,181	11,140,000	5,475,727	825,000	650,404	May 1, 1979
		95,000	122,458	1,805,000	1,123,460	95,000	115,157	April 1, 1978
5,000,000	3,683,375	790,000	444,639	12,945,000	6,599,187	920,000	765,561	
11,080,000	7,858,738	5,120,000	5,412,329	87,590,000	49,386,586	5,695,000	5,843,274	May 1, 1979
		510,000	428,085	5,625,000	2,614,472	510,000	388,810	March 1, 1977
		655,000	367,951	6,055,000	2,544,210	625,000	336,804	April 1, 1975
		1,165,000	796,036	11,680,000	5,158,682	1,135,000	725,614	
55,000,000	35,414,013	38,225,000	32,707,489	516,585,000	274,192,441	39,985,000	34,086,648	
		70,000	287,529	10,703,500	3,295,164		286,041	June 1, 1949
55,000,000	35,414,013	38,295,000	32,995,018	527,288,500	277,487,605	39,985,000	34,372,689	

(B)

(C)

(D)

NOTE B. Includes \$22,952 of Accrued Interest and \$1,950 Interest on Rapid Transit Bonds held in Treasury.

NOTE C. Includes principal of \$80,000 on Rapid Transit Term Bonds held by the Board of Commissioners of Sinking Funds.

NOTE D. Includes interest of \$22,125 on Rapid Transit Term Bonds held by the Board of Commissioners of Sinking Funds.

CITY OF BOSTON AND COUNTY OF SUFFOLK
ANALYSIS OF DEBT AUTHORIZED BUT UNISSUED
year ended June 30, 1979

Balance, June 30, 1978.....	\$130,435,000
Add City Council Authorizations (Note A).....	56,900,000
	<u>187,335,000</u>
Less Bonds Issued.....	55,000,000
Balance, June 30, 1979 (Schedule 19).....	<u>\$132,335,000</u>

NOTE A. City Council Authorizations as follows:

Date	Purpose	Amount
July 6, 1978	Automatic Traffic Control Signals	\$ 350,000
July 6, 1978	Remodeling and Repair—Health and Hospitals.....	12,000,000
July 6, 1978	Remodeling and Repair—Public Buildings.....	1,000,000
July 6, 1978	Remodeling and Repair—School Department.....	1,250,000
July 6, 1978	Construction of Buildings—Acquisition of Land—Library Department.....	850,000
July 6, 1978	Construction of Buildings—Acquisition of Land—Police Department.....	3,000,000
July 6, 1978	Construction of Buildings—Acquisition of Land—Fire Department.....	3,000,000
July 6, 1978	Construction of Buildings—Acquisition of Land—Public Facilities.....	1,500,000
July 6, 1978	Capital Improvements Act of 1973—Planning and Design—Parks and Recreation Dept.....	2,400,000
July 6, 1978	Public Ways, Construction of.....	3,000,000
July 6, 1978	Sidewalks, Construction of.....	1,300,000
July 6, 1978	Street Lighting Improvements.....	5,500,000
Oct. 23, 1978	Capital Improvements Act of 1973—Planning and Design—Charles Street Jail.....	15,400,000
Nov. 17, 1978	Off-street Parking Facilities—Note B.....	4,000,000
May 10, 1979	Remodeling and Repair—Public Buildings.....	2,200,000
May 10, 1979	Remodeling and Repair—Uphams Corner Municipal Building.....	150,000
		<u>\$56,900,000</u>

NOTE B. Council order amending the July 17, 1975, order from \$13,000,000 to \$17,000,000.

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL OBLIGATION BOND REDEMPTION AND INTEREST BY YEARS
as of June 30, 1979

	Payable from Tax Levies (Note A)			Rapid Transit Bonds Payable from Sinking Funds		
	Principal	Interest	Total	Principal	Interest	Total
1980	\$ 39,985,000	\$ 34,086,649	\$ 74,071,649		\$ 286,041	\$ 286,041
1981	39,270,000	31,305,721	70,575,721	\$ 290,000	284,335	574,335
1982	37,620,000	28,553,246	66,173,246	115,000	275,548	390,548
1983	36,100,000	26,096,119	62,196,119	565,000	264,079	829,079
1984	34,710,000	23,787,926	58,497,926	925,000	244,804	1,169,804
1985	33,730,000	21,554,633	55,284,633	140,000	233,304	373,304
1986	33,120,000	19,410,439	52,530,439	1,040,000	225,881	1,265,881
1987	32,160,000	17,285,970	49,445,970	20,000	206,791	226,791
1988	31,155,000	15,192,150	46,347,150	115,000	204,997	319,997
1989	30,250,000	13,160,045	43,410,045		203,479	203,479
1990	29,170,000	11,166,654	40,336,654		203,479	203,479
1991	28,740,000	9,237,892	37,977,892	83,500	202,539	286,039
1992	26,765,000	7,385,579	34,150,579	1,860,000	201,375	2,061,375
1993	21,475,000	5,686,212	27,161,212	1,280,000	158,325	1,438,325
1994	19,675,000	4,231,801	23,906,801	4,250,000	99,512	4,349,512
1995	15,575,000	2,863,564	18,438,564		450	450
1996	11,595,000	1,710,577	13,305,577	20,000	225	20,225
1997	7,940,000	938,455	8,878,455			
1998	5,655,000	414,875	6,069,875			
1999	1,420,000	108,505	1,528,505			
2000	475,000	15,429	490,429			
Totals	\$516,585,000	\$274,192,441	\$790,777,441	\$10,703,500	\$3,295,164	\$13,998,664 (B)

NOTE A. Principal of \$5,625,000 and Interest of \$2,614,471 on Water Debt and Principal of \$6,055,000 and Interest of \$2,544,210 on Sewer Debt is reimbursable by the Water and Sewer Commission.

NOTE B. Includes Principal of \$80,000 and Interest of \$22,125 on Rapid Transit Term Bonds held by the Board of Commissioners of Sinking Funds.

CITY OF BOSTON AND COUNTY OF SUFFOLK
RATE OF RETIREMENT
CITY AND SINKING FUND DEBT
as of June 30, 1979

	Amount	Percent
1980-1984	\$189,580,000	35.9
1985-1989	161,730,000	30.7
1990-1994	133,298,500	25.3
1995-2000	42,680,000	8.1
	<u>\$527,288,500</u>	<u>100.0%</u>

CITY OF BOSTON AND COUNTY OF SUFFOLK
INDIRECT DEBT
JUNE 30, 1979

Name of Related Entity	Outstanding Debt	Boston Share (Note D)	
		Percent	Amount
Direct Debt (Notes A and B):			
Principal Amount.....			\$527,288,500
Indirect Debt (Note C):			
MBTA.....	110,659,214	42.3%	46,808,848
Commonwealth—Park.....	66,591,000	19.2%	12,785,472
Total Indirect Debt.....			59,594,320
Total Direct and Indirect Debt.....			\$586,882,820

Note A. From Summary of the Status of Active Bond Issues.

Note B. Approximately \$178 million of the City's direct debt is deemed to be payable from state reimbursements, parking meter receipts and sinking funds.

Note C. Not recorded on books of the City of Boston. Obtained from MBTA Treasurer-Controller and from the Treasurer of the Commonwealth.

Note D. Annual installments are included in MBTA and MDC assessments payable from General Revenue.

**CITY OF BOSTON AND COUNTY OF SUFFOLK
FIVE-YEAR SUMMARY OF DEBT**

	Years Ended June 30				
	1975	1976	1977	1978	1979
Debt Outstanding (A)	\$392,811,500	\$445,433,500	\$483,313,500	\$510,583,500	\$527,288,500
Debt Per Capita (B)	616	698	758	800	826
Ratio to Assessed Values (C)	21.9	25.2	27.7	29.6	30.3
Ratio to estimated sale value of taxable property (D)	7.7	8.7	9.5	10.0	9.4
Debt Per Capita (B) as a % of Personal Income Per Capita (E)	11.1	11.6	11.5	12.1	12.5
Debt Authorized but Unissued	342,511,400	287,836,400	217,136,400	130,435,000	132,335,000
Bond Anticipation notes outstanding	20,000,000	20,000,000	5,000,000		
Revenue Anticipation notes outstanding		30,000,000	15,000,000		
Debt Service (F)	50,719,116	58,208,340	70,723,357	71,512,937	75,382,620
Debt Service as a % of total General Revenue Fund Expenditures	9.4	9.3	11.1	10.7	10.4
Debt Service as a % of total Current and Delinquent Taxes Collected in Fiscal Period	16.8	17.8	17.1	17.6	18.5
Debt Service as a % of Total General Fund Revenue (G)	9.7	9.5	10.5	10.4	10.0
Bonds Issued	39,980,000	85,000,000	75,000,000	65,000,000	55,000,000
Revenue Anticipation Notes Issued (H)	100,000,000	160,000,000	190,000,000	100,000,000	65,000,000
Revenue Anticipation Notes as a % of Levy (I)	30.2	47.7	44.0	24.2	15.8

Note A — Includes \$80,000 Rapid Transit bonds held by the Board of Sinking Fund Commissioners.

Note B — Population from 1975 Mass State Census Data.

Note C — Assessed Valuation — B.R.A.

Note D — Estimated sale value of Taxable property by B.R.A.

Note E — Per Capita personal income based on U.S. Census and B.R.A. data.

Note F — Includes debt service on Water, Sewer and Rapid Transit bonds outstanding.

Note G — Statutory Accounting Basis.

Note H — Other than refunding.

Note I — Levy net of reserve for Abatements.

CITY OF BOSTON AND COUNTY OF SUFFOLK
DEBT INCURRING POWER WITHIN DEBT LIMIT (NOTE A)
year ended June 30, 1979

Total debt incurring power within the debt limit (5 percent of \$3,831,000,000 — Equalized Valuation under section 10C of Chapter 58 of the General Laws).....	\$191,550,000
Less Debt Incurring Power Used:	
Debt Outstanding June 30, 1978.....	67,760,000
Loans Authorized but not Issued as of June 30, 1978 (note B).....	12,605,000
Debt Incurring Power Available July 1, 1978.....	111,185,000
Add:	
Sinking Fund Surplus Available for Debt Retirement.....	123,601
Debt to Be Redeemed During Period.....	10,580,000
Debt Incurring Power Within Debt Limit Available for Authorization.....	\$121,888,601
Actual Debt Authorized Within Debt Limit During Year Ended June 30, 1979.....	\$ 35,100,000

NOTE A. Sections 7, 7A, 8 and 10 of Chapter 44 of the General Laws provide that debt for certain specified purposes cannot exceed the debt limit as calculated herein. Debt for certain other purposes can be incurred outside of this limit.

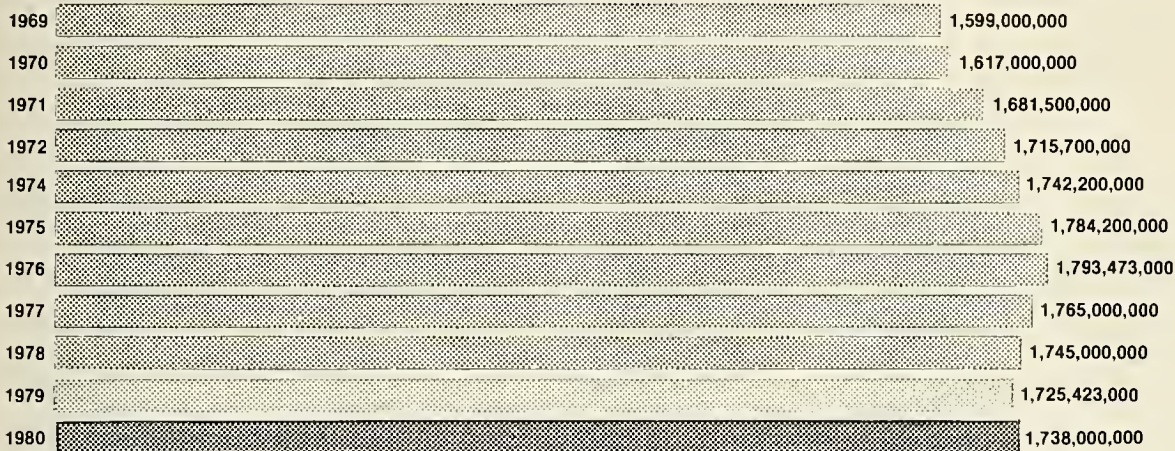
NOTE B. Net of Sewer Authorization, dated 4/23/75 of \$1,500,000, which is to be rescinded.

City of Boston and County of Suffolk

VALUATIONS, NET DEBT, TAX WARRANTS AND TAX RATES

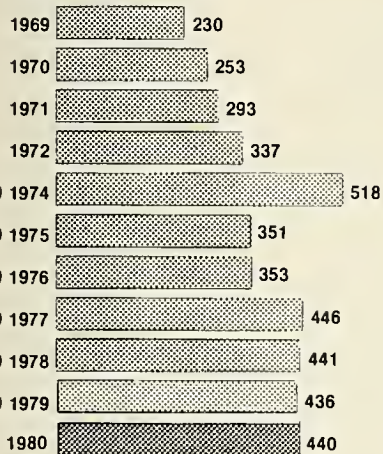
1969 - 1980

VALUATION (in dollars)

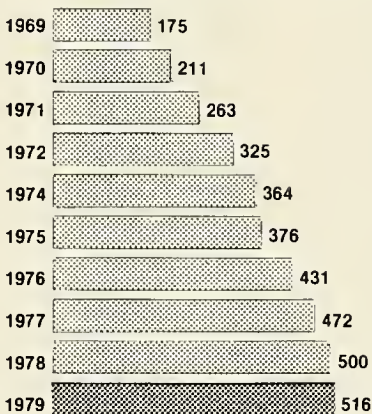


ASSESSOR'S TAX WARRANTS

in millions of dollars



NET FUNDED DEBT (in millions of dollars)

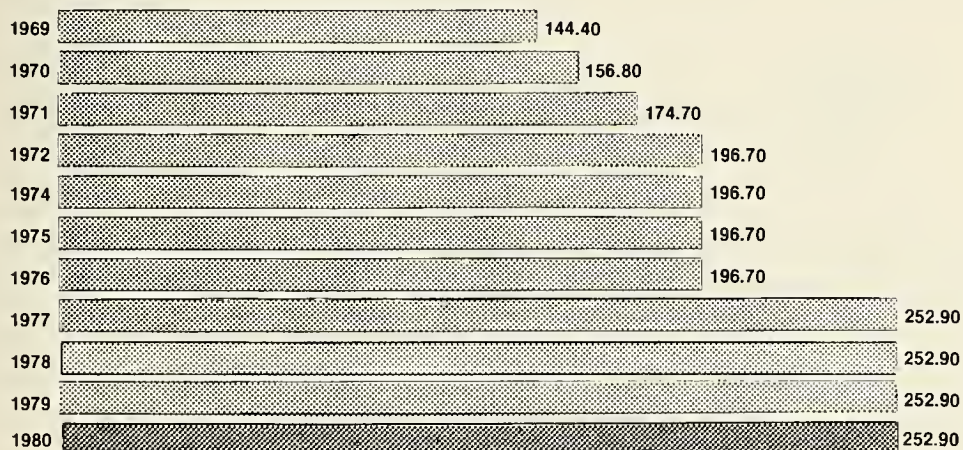


Note 1. June 30, 1974 — 1980.

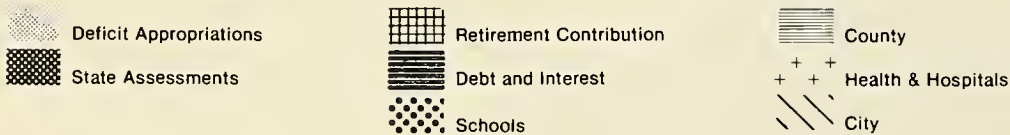
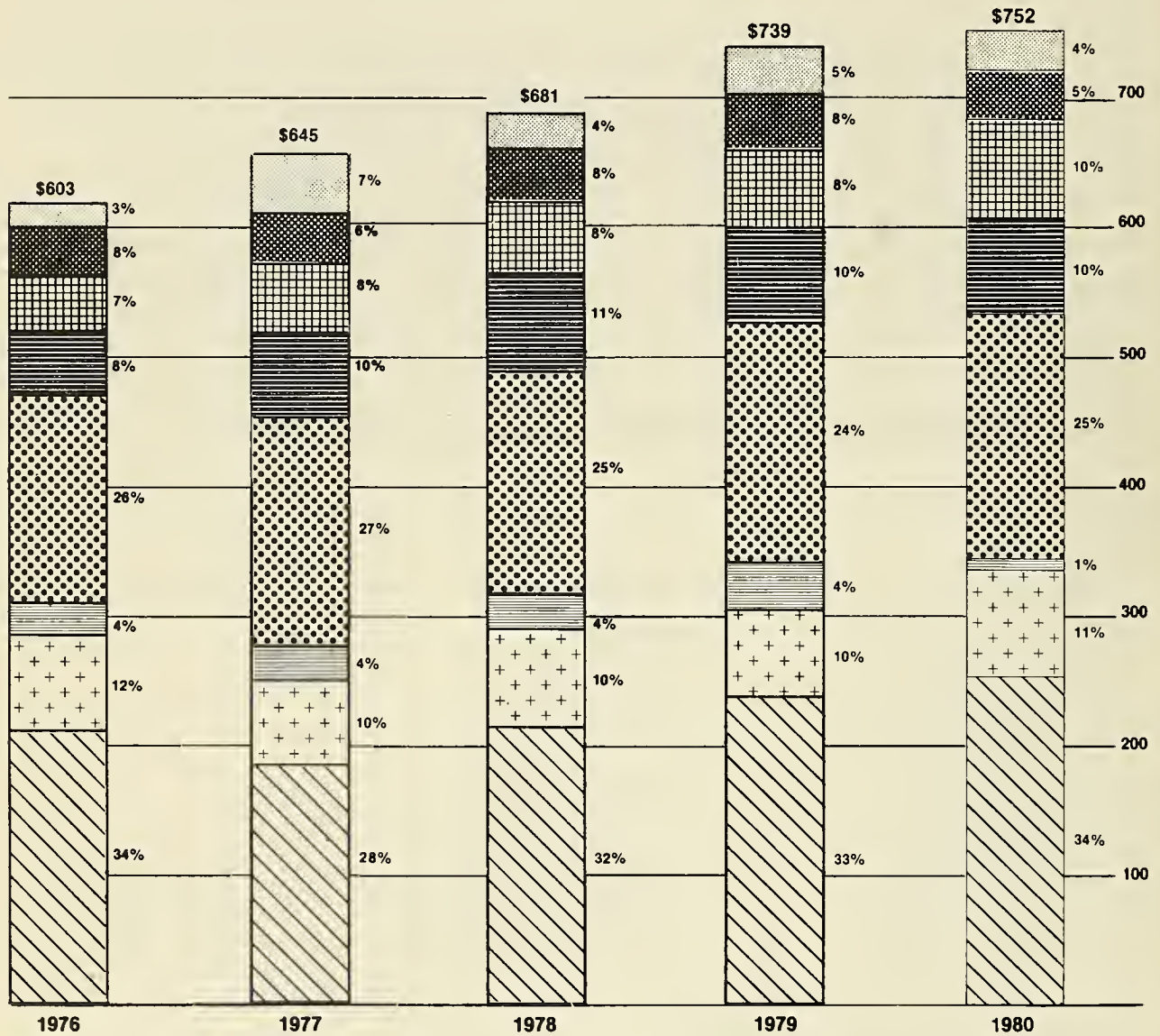
Note 2. 18 months ended June 30, 1974.

Note 3. Years ended June 30, 1975 — 1980.

TAX RATES in dollars

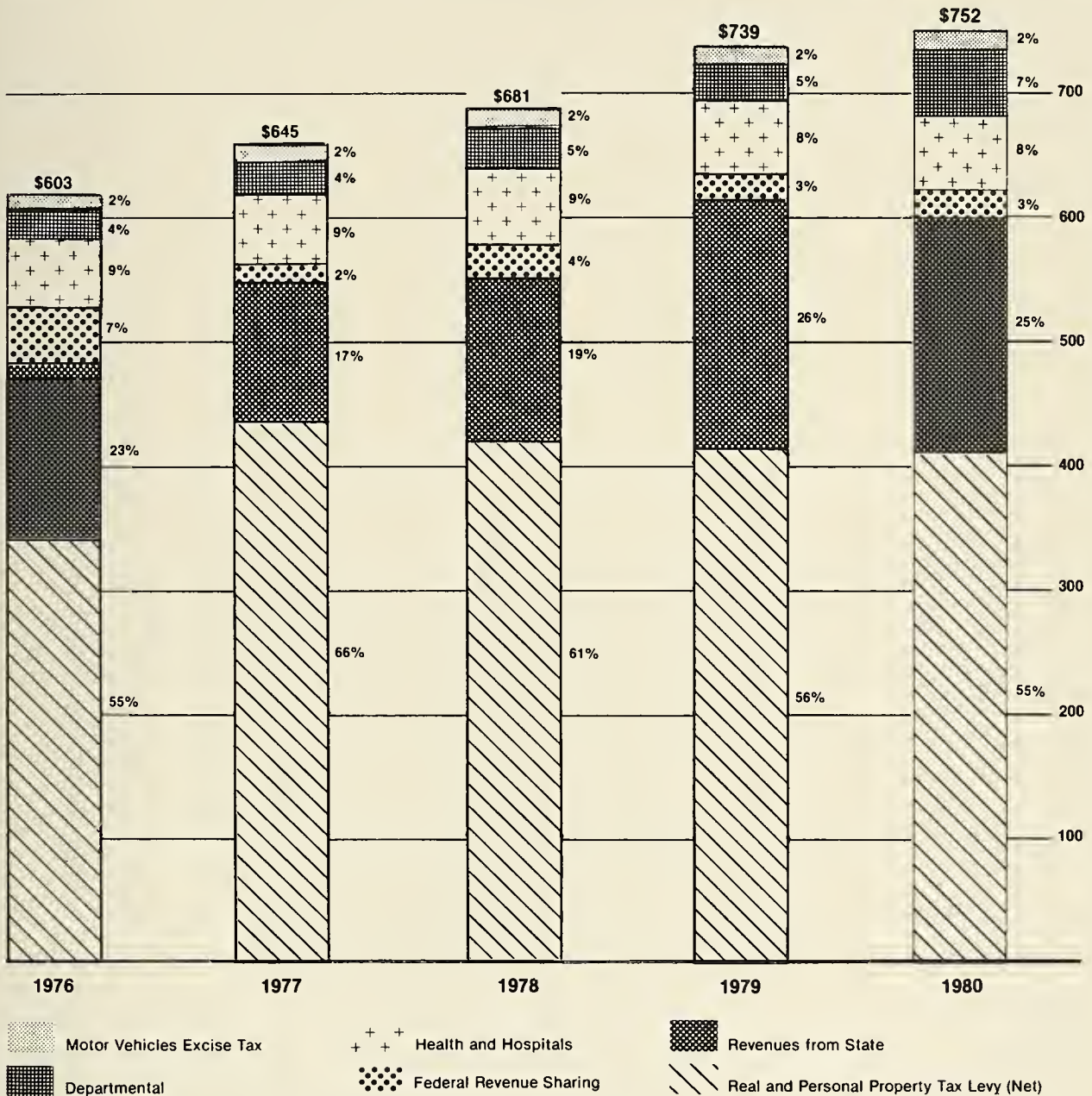


CITY OF BOSTON AND COUNTY OF SUFFOLK
TAX RATE APPROPRIATIONS
1976 — 1980
MILLIONS OF DOLLARS



	1976		1977		1978		1979		1980	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Deficit Appropriations	\$15.4	3.0	\$42.8	7.0	\$32.5	4.0	\$37.4	5.0	\$33.5	4.0
State Assessments	35.6	6.0	36.0	6.0	38.3	6.0	41.9	6.0	37.4	5.0
Retirement Contribution	41.4	7.0	50.8	8.0	54.5	8.0	60.6	8.0	72.6	10.0
Debt & Interest	47.1	8.0	65.8	10.0	73.6	11.0	74.2	10.0	76.0	10.0
Schools	157.2	26.0	175.0	27.0	168.6	25.0	172.6	24.0	187.0	25.0
County	26.5	4.0	27.4	4.0	28.4	4.0	32.1	4.0	12.0	1.0
Health & Hospitals	72.8	12.0	67.7	10.0	68.1	10.0	74.4	10.0	80.7	11.0
City	206.0	34.0	179.5	28.0	217.0	32.0	245.8	33.0	252.8	34.0
Total	\$603.0	100.0%	\$645.0	100.0%	\$681.0	100.0%	\$739.0	100.0%	\$752.0	100.0%

TAX RATE REVENUES
1976 — 1980
MILLIONS OF DOLLARS



	1976		1977		1978		1979		1980	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Motor Vehicle Excise Tax	\$10.0	2.0	\$14.1	2.0	\$12.0	2.0	\$10.9	2.0	\$10.6	2.0
Departmental	27.4	4.0	25.3	4.0	36.0	5.0	36.2	5.0	55.4	7.0
Health & Hospitals	57.1	9.0	56.1	9.0	59.3	9.0	56.3	8.0	63.6	8.0
Federal Revenue Sharing	41.1	7.0	16.0	2.0	28.3	4.0	27.0	3.0	22.0	3.0
Revenues from State	138.3	23.0	109.0	17.0	132.4	19.0	196.0	26.0	186.2	25.0
Real & Personal Property Tax Levy (net)	329.2	55.0	424.5	66.0	413.0	61.0	411.6	56.0	414.2	55.0
Total	\$603.0	100.0%	\$645.0	100.0%	\$681.0	100.0%	\$739.0	100.0%	\$752.0	100.0%

**Number of Officials and Employees of City and County Departments as Required
Under the Provisions of Chapter 486, Section 27, of the Acts of 1909 as
Amended (City Charter)**

	Feb. 1 1970	Feb. 1 1971	Feb. 1 1972	Feb. 1 1973	Feb. 1 1974	Feb. 1 1975	Feb. 1 1976	Feb. 1 1977	Feb. 1 1978	Feb. 1 1979
Mayor's Office	41	24	33	27	31	36	36	28	32	32
Animal Control Office	—	—	—	—	2	2	3	1	—	—
Board of Rent Appeal	—	16	36	49	59	55	54	48	38	33
Civil Defense Activities	13	11	10	9	—	—	—	—	—	—
Bond Allotment Plan	4	3	2	4	2	2	2	2	1	2
Commission on Affairs of the Elderly	3	12	17	13	12	13	14	20	27	88
Public Celebrations Department	1	—	1	2	1	—	1	1	—	—
Model Cities Program	162	259	261	—	—	—	—	—	—	—
Model Neighborhood Board	36	59	73	73	55	45	—	—	—	—
Conservation Commission	—	—	—	1	1	2	2	—	—	—
Youth Activities Commission	54	59	57	50	47	51	45	37	36	99
Human Task Force	28	34	34	22	22	19	31	18	16	26
Economic Development and Industrial Commission	10	11	10	15	14	16	16	18	18	12
Council on Drug Abuse	2	9	25	8	6	6	8	5	3	6
Safe Streets Act	3	42	49	24	27	25	25	19	17	15
Office of the Boston Bicentennial	—	—	—	—	13	15	12	1	—	—
Office of the Cultural Affairs	—	—	—	—	—	—	—	—	—	4
Office of Development	3	1	—	—	—	—	—	—	—	—
Office of Public Service	112	119	120	112	98	102	132	131	118	115
City Council	9	9	9	9	9	9	9	9	9	9
City Council Officers and Employees	18	23	25	24	25	29	29	26	30	29
Administrative Services Department:										
Director's Office	19	19	13	13	13	10	10	10	7	7
Manpower Planning	—	5	9	—	—	—	—	—	—	—
Personnel and Budget Division	32	32	33	28	39	28	34	73	57	88
Public Service Careers	—	—	6	—	—	—	—	—	—	—
Purchasing Division	30	32	32	31	32	30	28	29	27	30
Printing Section	66	73	75	75	73	70	70	66	58	68
Data Processing	56	56	52	50	49	49	46	49	51	45
Air Pollution Commission	4	4	6	5	4	4	—	—	—	—
Assessing Department	100	98	110	96	94	85	87	82	77	93
Auditing Department	51	52	53	44	44	51	57	54	60	56
Auditorium Commission	8	8	8	9	12	14	10	12	9	9
Boston Arena	—	—	—	—	—	—	—	12	—	—
Boston Retirement Board	24	26	31	31	32	31	31	28	28	29
Boston Traffic Department	191	189	182	173	184	194	191	184	163	181
Building Department	151	149	148	143	141	142	140	124	126	124
Board of Appeal	8	8	8	8	8	8	8	9	9	9
Board of Examiners	5	5	5	5	5	5	5	5	4	4
City Clerk Department	15	15	15	15	14	14	14	14	14	15
Registry Division	33	37	37	36	34	35	36	35	32	32
City Record, Publication of	1	2	1	2	2	2	2	2	2	2
Conservation Commission	—	—	—	1	1	2	—	2	2	3
Consumer Affairs Council	—	—	—	—	—	—	—	—	—	9
Election Department	46	53	52	51	45	42	44	42	44	67
Emergency Employment Act — Administration	—	—	8	—	—	—	—	—	—	—
Finance Commission	7	6	6	7	6	6	6	6	7	6
Fire Department	2,073	2,127	2,190	2,200	2,115	2,149	2,114	2,084	2,091	2,107
Hospital Department:										
Hospital Division	4,032	4,585	4,459	4,590	3,689	3,679	3,637	3,354	2,838	3,372
Sanatorium Division	405	447	446	481	439	457	466	408	418	406
Long Island Hospital Division	430	471	483	499	493	526	548	512	511	548
Housing Inspection Department:										
Housing Inspection Division	121	127	184	87	85	94	90	204	204	206
Weights and Measures Division	16	17	16	16	16	16	17	16	17	16
Law Department	58	67	65	63	61	60	61	56	50	55
Workmen's Compensation Service	6	6	6	5	5	5	6	5	6	5
Library Department	803	803	783	811	790	812	741	712	635	689
Licensing Board	15	14	13	14	14	13	13	14	14	14
Parks and Recreation Department	567	571	566	502	444	437	426	430	390	393
Cemetery Division	53	54	52	58	53	47	50	47	45	39
Police Department	3,090	3,394	3,289	3,195	3,021	3,157	3,058	2,933	2,770	2,702
Public Facilities Department	74	98	95	93	81	85	165	105	69	78
Public Works Department:										
Central Office	50	41	40	40	39	39	37	30	29	36
Automotive Division	157	159	137	135	82	78	95	98	95	90
Bridge Service	59	57	56	54	50	49	44	43	43	45
Highway Service	551	566	484	470	447	437	425	413	364	378
Sanitary Service	213	217	241	235	218	201	123	102	98	91
Sewer Service	120	128	112	105	97	95	94	89	—	—
Survey Division	53	55	53	50	47	48	45	49	49	50
Water Service	213	225	227	223	268	263	256	245	—	—
Real Property Department:										
Real Property Division	18	18	17	14	15	18	17	16	18	17
Buildings Division	222	220	208	179	168	155	190	151	139	147
Market Division	6	5	5	5	5	4	4	4	3	3
School Buildings Department	60	70	69	71	70	66	69	66	66	68
School Department	8,137	8,087	8,159	8,323	7,704	7,910	7,744	7,988	8,162	7,949
Treasury Department:										
Collecting Division	73	75	79	67	71	69	61	59	46	50
Treasury Division	32	31	31	24	26	28	27	33	35	36
Veterans' Services Department	73	70	66	61	59	51	55	51	49	49
Veterans' Graves Registration	3	3	3	3	3	3	3	3	3	3
County of Suffolk	23,129	24,368	24,286	23,938	21,931	22,300	21,919	21,522	20,379	20,989
	1,344	1,373	1,366	1,386	1,398	1,330	1,545	1,584	1,686	1,738
	24,473	25,741	25,652	25,324	23,329	23,630	23,464	23,106	22,065	22,727

Ed. Note: The above figures include permanent, temporary, emergency, and part-time employees on city and county payrolls on February 1, 1979 except employees whose salaries are federally funded.

